

Section XI**TEXTILES AND TEXTILE ARTICLES****Notes.**

1.- This Section does not cover :

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter

ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

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- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn :
- Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - Dressed for use as sewing thread; and
 - With a final "Z" twist.
- 6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :
- | | |
|---|------------|
| Single yarn of nylon or other polyamides, or of polyesters | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex. |
- 7.- For the purposes of this Section, the expression "made up" means :
- Cut otherwise than into squares or rectangles;
 - Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of the Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - Cut to size and having undergone a process of drawn thread work;
 - Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

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- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
 - 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
 - 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

- 1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Unbleached yarn

Yarn which :

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which :

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or

- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which :

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which :

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which :

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule :
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50**Silk**

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.	kg	5%	Free
50.02	5002.00.00	Raw Silk (not thrown).	kg	10%	Free
50.03	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	10%	Free
50.04	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	10%	Free
50.05	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	kg	10%	Free
50.06	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	10%	Free
50.07		Woven fabrics of silk or of silk waste.			
	5007.10.00	- Fabrics of noil silk	kg	25%	Free
	5007.20.00	- Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	kg	25%	Free
	5007.90.00	- Other fabrics	kg	25%	Free

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn
and woven fabric

Note.

1.- Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
51.01		Wool, not carded or combed.			
		- Greasy, including fleece-washed wool:			
	5101.11.00	-- Shorn wool	kg	5%	Free
	5101.19.00	-- Other	kg	5%	Free
		- Degreased, not carbonised			
	5101.21.00	-- Shorn wool	kg	5%	Free
	5101.29.00	-- Other	kg	5%	Free
	5101.30.00	- Carbonised	kg	5%	Free
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair			
	5102.11.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5102.19.00	-- Other	kg	5%	Free
	5102.20.00	- Coarse animal hair	kg	5%	Free
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.10.00	- Noils of wool or of fine animal hair	kg	5%	Free
	5103.20.00	- Other waste of wool or of fine animal hair	kg	5%	Free
	5103.30.00	- Waste of coarse animal hair	kg	5%	Free
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	kg	5%	Free
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
	5105.10.00	- Carded wool	kg	5%	Free
		- Wool tops and other combed wool:			
	5105.21.00	-- Combed wool in fragments	kg	5%	Free
	5105.29.00	-- Other	kg	5%	Free
		- Fine animal hair, carded or combed			
	5105.31.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5105.39.00	-- Other	kg	5%	Free
	5105.40.00	- Coarse animal hair, carded or combed	kg	5%	Free
51.06		Yarn of carded wool, not put up for retail sale.			
	5106.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5106.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free
51.07		Yarn of combed wool, not put up for retail sale.			
	5107.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5107.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free

51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
	5108.10.00	- Carded	kg	5%	Free
	5108.20.00	- Combed	kg	5%	Free
51.09		Yarn of wool or fine animal hair, put up for retail sale.			
	5109.10.00	- Containing 85% or more by weight of wool of fine animal hair:	kg	5%	Free
	5109.90.00	- Other	kg	5%	Free
51.10	5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn) whether or not put up for retail sale.	kg	5%	Free
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		- Containing 85 per cent or more by weight of wool or of fine animal hair			
	5111.11.00	-- Of a weight not exceeding 300 g/m ²	kg	25%	Free
	5111.19.00	-- Other	kg	25%	Free
	5111.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5111.90.00	- Other	kg	25%	Free
51.12		Woven fabrics of combed wool or of combed fine animal hair.			
		- Containing 85 per cent or more by weight of wool or of fine animal hair			
	5112.11.00	-- Of a weight not exceeding 200 g/m ²	kg	25%	Free
	5112.19.00	-- Other	kg	25%	Free
	5112.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5112.90.00	- Other	kg	25%	Free
51.13	5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	kg	25%	Free

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
52.01	5201.00.00	Cotton, not carded or combed	kg	0%	Free
52.02		Cotton waste (including yarn waste and garnetted stock).			
	5202.10.00	- Yarn waste (including thread waste)	kg	5%	Free
		- Other			
	5202.91.00	-- Garnetted stock	kg	5%	Free
		-- Other			
	5202.99.10	--- Cotton waste	kg	0%	25%
	5202.99.90	--- Other	kg	5%	Free
52.03	5203.00.00	Cotton, carded or combed	kg	5%	Free
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		- Not put up for retail sale:			
	5204.11.00	-- Containing 85% or more by weight of cotton	kg	10%	Free
	5204.19.00	-- Other	kg	10%	Free
	5204.20.00	- Put up for retail sale	kg	10%	Free
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
		- Single yarn, of uncombed fibres:			
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free
		- Single yarn, of combed fibres			
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)	kg	10%	Free
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)	kg	10%	Free
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Free
		- Multiple (folded) or cabled yarn, of uncombed fibres			
	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free

5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free
5205.41.00	- Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single)	kg	10%	Free
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	10%	Free
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	10%	Free
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Free
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres			
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Single yarn, of combed fibres			
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Multiple (folded) or cabled yarn, of uncombed fibres			
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%	Free
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free
	- Multiple (folded) or cabled yarn, of combed fibres			

5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%	Free
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	- Containing 85% or more by weight of cotton	kg	5%	Free
5207.90.00	- Other	kg	5%	Free
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
	- Unbleached			
5208.11.00	-- Plain weave, weighing not more than 100 g/m ²	kg	25%	Free
5208.12.00	-- Plain weave, weighing more than 100 g/m ²	kg	25%	Free
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.19.00	-- Other fabrics	kg	25%	Free
	- Bleached			
5208.21.00	-- Plain weave, weighing not more than 100 g/m ²	kg	25%	Free
5208.22.00	-- Plain weave, weighing more than 100 g/m ²	kg	25%	Free
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.29.00	-- Other fabrics	kg	25%	Free
	- Dyed			
5208.31.00	-- Plain weave, weighing not more than 100 g/m ²	kg	25%	Free
5208.32.00	-- Plain weave, weighing more than 100 g/m ²	kg	25%	Free
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5208.41.00	-- Plain weave, weighing not more than 100 g/m ²	kg	25%	Free
5208.42.00	-- Plain weave, weighing more than 100 g/m ²	kg	25%	Free
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.49.00	-- Other fabrics	kg	25%	Free
	- Printed			
5208.51.00	-- Plain weave, weighing not more than 100 g/m ²	kg	25%	Free
5208.52.00	-- Plain weave, weighing more than 100 g/m ²	kg	25%	Free
5208.59.00	-- Other fabrics	kg	25%	Free
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
	- Unbleached			
5209.11.00	-- Plain weave	kg	25%	Free
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.19.00	-- Other fabrics	kg	25%	Free
	- Bleached			
5209.21.00	-- Plain weave	kg	25%	Free
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.29.00	-- Other fabrics	kg	25%	Free
	- Dyed			
5209.31.00	-- Plain weave	kg	25%	Free
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5209.41.00	-- Plain weave	kg	25%	Free
5209.42.00	-- Denim	kg	25%	Free
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.49.00	-- Other fabrics	kg	25%	Free
	- Printed			
5209.51.00	-- Plain weave	kg	25%	Free

	5209.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.59.00	-- Other fabrics	kg	25%	Free
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
		- Unbleached			
	5210.11.00	-- Plain weave	kg	25%	Free
	5210.19.00	-- Other fabrics	kg	25%	Free
		- Bleached			
	5210.21.00	-- Plain weave	kg	25%	Free
	5210.29.00	-- Other fabrics	kg	25%	Free
		- Dyed			
	5210.31.00	-- Plain weave	kg	25%	Free
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5210.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours			
	5210.41.00	-- Plain weave	kg	25%	Free
	5210.49.00	-- Other fabrics	kg	25%	Free
		- Printed			
	5210.51.00	-- Plain weave	kg	25%	Free
	5210.59.00	-- Other fabrics	kg	25%	Free
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
		- Unbleached			
	5211.11.00	-- Plain weave	kg	25%	Free
	5211.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.19.00	-- Other fabrics	kg	25%	Free
	5211.20.00	- Bleached	kg	25%	Free
		- Dyed			
	5211.31.00	-- Plain weave	kg	25%	Free
	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours			
	5211.41.00	-- Plain weave	kg	25%	Free
	5211.42.00	-- Denim	kg	25%	Free
	5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.49.00	-- Other fabrics	kg	25%	Free
		- Printed			
	5211.51.00	-- Plain weave	kg	25%	Free
	5211.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.59.00	-- Other fabrics	kg	25%	Free
52.12		Other woven fabrics of cotton.			
		- Weighing not more than 200 g/m ²			
	5212.11.00	-- Unbleached	kg	25%	Free
	5212.12.00	-- Bleached	kg	25%	Free
	5212.13.00	-- Dyed	kg	25%	Free
	5212.14.00	-- Of yarns of different colours	kg	25%	Free
	5212.15.00	-- Printed	kg	25%	Free
		- Weighing more than 200 g/m ²			
	5212.21.00	-- Unbleached	kg	25%	Free
	5212.22.00	-- Bleached	kg	25%	Free
	5212.23.00	-- Dyed	kg	25%	Free
	5212.24.00	-- Of yarns of different colours	kg	25%	Free
	5212.25.00	-- Printed	kg	25%	Free

Chapter 53

Other vegetable textile fibres;
paper yarn and woven fabrics of paper yarn

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
	5301.10.00	- Flax, raw or retted	kg	10%	Free
	5301.21.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun -- Broken or scotched -- Other	kg	10%	Free
	5301.29.10	--- Flax fibre	kg	5%	Free
	5301.29.90	--- Other	kg	10%	Free
	5301.30.00	- Flax tow and waste	kg	10%	Free
53.02		True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
	5302.10.00	- True hemp, raw or retted	kg	25%	Free
	5302.90.00	- Other	kg	25%	Free
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	25%	Free
	5303.90.00	- Other	kg	25%	Free
[53.04]					
53.05	5305.00.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textiles Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	kg	10%	Free
53.06		Flax yarn.			
	5306.10.00	- Single	kg	25%	Free
	5306.20.00	- Multiple (folded) or cabled	kg	25%	Free
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.			
	5307.10.00	- Single	kg	25%	Free
	5307.20.00	- Multiple (folded) of cabled	kg	25%	Free
53.08		Yarn of other vegetable textile fibres; paper yarn.			
	5308.10.00	- Coir yarn	kg	10%	Free
	5308.20.00	- True hemp yarn	kg	10%	Free
	5308.90.00	- Other	kg	10%	Free
53.09		Woven fabrics of flax.			
	5309.11.00	- Containing 85% or more by weight of flax: -- Unbleached or bleached	m2	25%	Free
	5309.19.00	-- Other	m2	25%	Free
	5309.21.00	- Containing less than 85% by weight of flax: -- Unbleached or bleached	m2	25%	Free
	5309.29.00	-- Other	m2	25%	Free
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
	5310.10.00	- Unbleached	kg	25%	Free
	5310.90.00	- Other	kg	25%	Free
53.11	5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	kg	25%	Free

Chapter 54

Man-made filaments ; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
	5401.10.00	- Of synthetic filaments	kg	10%	Free
	5401.20.00	- Of artificial filaments	kg	10%	Free
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		- High tenacity of nylon or other polyamides			
	5402.11.00	-- Of aramids	kg	10%	Free
	5402.19.00	-- Other	kg	10%	Free
	5402.20.00	- High tenacity yarn of polyesters	kg	10%	Free
		- Textured yarn			
	5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10%	Free
	5402.32.00	-- Of nylon or other polyamides, per single yarn more than 50 tex	kg	10%	Free
	5402.33.00	-- Of polyesters	kg	25%	Free
	5402.34.00	-- Of polypropylene	kg	10%	Free
	5402.39.00	-- Other	kg	10%	Free
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre			
	5402.44.00	-- Elastometric	kg	10%	Free
	5402.45.00	-- Other, of nylon or other polyamides	kg	10%	Free
	5402.46.00	-- Other, of polyesters, partially oriented	kg	10%	Free
	5402.47.00	-- Other, of polyesters	kg	10%	Free
	5402.48.00	-- Other, of polypropylene	kg	10%	Free

	5402.49.00	-- Other	kg	10%	Free
		- Other yarn, single, with a twist exceeding 50 turns per metre:			
	5402.51.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.52.00	-- Of polyesters	kg	10%	Free
	5402.59.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled			
	5402.61.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.62.00	-- Of polyesters	kg	10%	Free
	5402.69.00	-- Other	kg	10%	Free
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
	5403.10.00	- High tenacity yarn of viscose rayon	kg	10%	Free
		- Other yarn, single			
	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5%	Free
	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	10%	Free
	5403.33.00	-- Of cellulose acetate	kg	10%	Free
	5403.39.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled			
	5403.41.00	-- Of viscose rayon	kg	10%	Free
	5403.42.00	-- Of cellulose acetate	kg	10%	Free
	5403.49.00	-- Other	kg	10%	Free
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) or synthetic textile materials of an apparent width not exceeding 5 mm.			
		- Monofilament			
	5404.11.00	-- Elastomeric	kg	10%	Free
	5404.12.00	-- Other, of polypropylene	kg	10%	Free
	5404.19.00	-- Other	kg	10%	Free
	5404.90.00	- Other	kg	10%	Free
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	25%	Free
54.06	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	10%	Free
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters			
	5407.10.10	--- Rejected fabrics generated during manufacturing of garments or processing of fabrics	m2	25%	Free
	5407.10.90	--- Other	m2	25%	Free
	5407.20.00	- Woven fabrics obtained from strip or the like	m2	25%	Free
	5407.30.00	- Fabrics specified in Note 9 to Section XI	m2	25%	Free
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
	5407.41.00	-- Unbleached or bleached	m2	25%	Free
	5407.42.00	-- Dyed	m2	25%	Free
	5407.43.00	-- Of yarns of different colours	m2	25%	Free
	5407.44.00	-- Printed	m2	25%	Free
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
	5407.51.00	-- Unbleached or bleached	m2	25%	Free
	5407.52.00	-- Dyed	m2	25%	Free
	5407.53.00	-- Of yarns of different colours	m2	25%	Free
	5407.54.00	-- Printed	m2	25%	Free
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments :			
	5407.61.00	-- Containing 85 % or more by weight of non- textured polyester filaments	m2	25%	Free
	5407.69.00	-- Other	m2	25%	Free
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments			
	5407.71.00	-- Unbleached or bleached	m2	25%	Free
	5407.72.00	-- Dyed	m2	25%	Free

5407.73.00	-- Of yarns of different colours	m2	25%	Free
5407.74.00	-- Printed	m2	25%	Free
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton			
5407.81.00	-- Unbleached or bleached	m2	25%	Free
5407.82.00	-- Dyed	m2	25%	Free
5407.83.00	-- Of yarns of different colours	m2	25%	Free
5407.84.00	-- Printed	m2	25%	Free
	- Other woven fabrics			
5407.91.00	-- Unbleached or bleached	m2	25%	Free
5407.92.00	-- Dyed	m2	25%	Free
5407.93.00	-- Of yarns of different colours	m2	25%	Free
5407.94.00	-- Printed	m2	25%	Free
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	m2	25%	Free
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408.21.00	-- Unbleached or bleached	m2	25%	Free
5408.22.00	-- Dyed	m2	25%	Free
5408.23.00	-- Of yarns of different colours	m2	25%	Free
5408.24.00	-- Printed	m2	25%	Free
	- Other woven fabrics:			
5408.31.00	-- Unbleached or bleached	m2	25%	Free
5408.32.00	-- Dyed	m2	25%	Free
5408.33.00	-- Of yarns of different colours	m2	25%	Free
5408.34.00	-- Printed	m2	25%	Free

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
55.01		Synthetic filament tow.			
	5501.10.00	- Of nylon or other polyamides	kg	5%	Free
	5501.20.00	- Of polyesters	kg	5%	Free
		- Acrylic or modacrylic			
	5501.30.10	--- Imported by VAT registered synthetic staple fibre manufacturer	kg	0%	Free
	5501.30.90	--- Other	kg	5%	Free
	5501.40.00	- Of polypropylene	kg	5%	Free
	5501.90.00	- Other	kg	5%	Free
55.02		Artificial filament tow.			
	5502.00.10	--- Imported by VAT registered manufacturing industries	kg	5%	Free
	5502.00.90	--- Other	kg	10%	Free
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
		- Of nylon or other polyamides			
	5503.11.00	-- Of aramids	kg	5%	Free
	5503.19.00	-- Other	kg	5%	Free
	5503.20.00	- Of polyesters	kg	5%	Free
	5503.30.00	- Acrylic or modacrylic	kg	5%	Free
	5503.40.00	- Of polypropylene	kg	5%	Free
	5503.90.00	- Other	kg	5%	Free
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
	5504.10.00	- Of viscose rayon	kg	5%	Free
	5504.90.00	- Other	kg	5%	Free
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.			
	5505.10.00	- Of synthetic fibres	kg	5%	Free
	5505.20.00	- Of artificial fibres	kg	5%	Free
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
	5506.10.00	- Of nylon or other polyamides	kg	5%	Free
	5506.20.00	- Of polyesters	kg	5%	Free
	5506.30.00	- Acrylic or modacrylic	kg	5%	Free
	5506.90.00	- Other	kg	5%	Free

55.07	5507.00.00	Artificial staple fibres, carded, combed or other wise processed for spinning.	kg	5%	Free
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
	5508.10.00	- Of synthetic staple fibres	kg	10%	Free
	5508.20.00	- Of artificial staple fibres	kg	10%	Free
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides			
	5509.11.00	-- Single yarn	kg	10%	Free
	5509.12.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of polyester staple fibres			
	5509.21.00	-- Single yarn	kg	10%	Free
	5509.22.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres			
	5509.31.00	-- Single yarn	kg	10%	Free
	5509.32.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, containing 85% or more by weight of synthetic staple fibres			
	5509.41.00	-- Single yarn	kg	10%	Free
	5509.42.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, of polyester staple fibres			
	5509.51.00	-- Mixed mainly or solely with a artificial staple fibres	kg	10%	Free
	5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.53.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.59.00	-- Other	kg	10%	Free
		- Other yarn, of acrylic or modacrylic staple fibres			
	5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.62.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.69.00	-- Other	kg	10%	Free
		- Other yarn			
	5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.92.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.99.00	-- Other	kg	10%	Free
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		- Containing 85% or more by weight of artificial staple fibres:			
	5510.11.00	-- Single yarn	kg	10%	Free
		-- Multiple (folded) or cabled yarn			
	5510.12.10	--- Water blocking yarn imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	5510.12.90	--- Other	kg	10%	Free
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10%	Free
		- Other yarn, mixed mainly or solely with cotton			
	5510.30.10	--- Water blocking tape imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	5510.30.90	--- Other	kg	10%	Free
	5510.90.00	- Other yarn	kg	10%	Free
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	10%	Free
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	10%	Free
	5511.30.00	- Of artificial staple fibres	kg	10%	Free
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
		- Containing 85% or more by weight of polyester staple fibres			
	5512.11.00	-- Unbleached or bleached	m2	25%	Free
	5512.19.00	-- Other	m2	25%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres			
	5512.21.00	-- Unbleached or bleached	m2	25%	Free
	5512.29.00	-- Other	m2	25%	Free
		- Other			
	5512.91.00	-- Unbleached or bleached	m2	25%	Free
	5512.99.00	-- Other	m2	25%	Free

55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
	- Unbleached or bleached			
5513.11.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5513.12.00	-- 3-Thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25%	Free
5513.13.00	-- Other woven fabrics of polyester staple fibres	m2	25%	Free
5513.19.00	-- Other woven fabrics	m2	25%	Free
	- Dyed			
5513.21.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5513.23.00	-- Other woven fabrics of polyester staple fibres	m2	25%	Free
5513.29.00	-- Other woven fabrics	m2	25%	Free
	- Of yarns of different colours			
5513.31.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5513.39.00	-- Other woven fabrics	m2	25%	Free
	- Printed			
5513.41.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5513.49.00	-- Other woven fabrics	m2	25%	Free
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
	- Unbleached or bleached			
5514.11.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5514.12.00	-- 3-Thread for 4-thread twill, including cross twill, of polyester staple fibres	m2	25%	Free
5514.19.00	-- Other woven fabrics	m2	25%	Free
	- Dyed			
5514.21.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25%	Free
5514.23.00	-- Other woven fabrics of polyester staple fibres	m2	25%	Free
5514.29.00	-- Other woven fabrics	m2	25%	Free
5514.30.00	- Of yarns of different colours	m2	25%	Free
	- Printed			
5514.41.00	-- Of polyester staple fibres, plain weave	m2	25%	Free
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25%	Free
5514.43.00	-- Other woven fabrics of polyester staple fibres	m2	25%	Free
5514.49.00	-- Other woven fabrics	m2	25%	Free
55.15	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres:			
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	m2	25%	Free
5515.12.00	-- Mixed mainly or solely with man-made filaments:	m2	25%	Free
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair:	m2	25%	Free
5515.19.00	-- Other	m2	25%	Free
	- Of acrylic or modacrylic staple fibres			
5515.21.00	-- Mixed mainly or solely with man-made filaments	m2	25%	Free
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	m2	25%	Free
5515.29.00	-- Other	m2	25%	Free
	- Other woven fabrics			
5515.91.00	-- Mixed mainly or solely with man-made filaments:	m2	25%	Free
5515.99.00	-- Other	m2	25%	Free
55.16	Woven fabrics of artificial staple fibres.			
	- Containing 85% or more by weight of artificial staple fibres			
5516.11.00	-- Unbleached or bleached	m2	25%	Free
5516.12.00	-- Dyed	m2	25%	Free
5516.13.00	-- Of yarns of different colours	m2	25%	Free
5516.14.00	-- Printed	m2	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
5516.21.00	-- Unbleached or bleached	m2	25%	Free
5516.22.00	-- Dyed	m2	25%	Free
5516.23.00	-- Of yarns of different colours	m2	25%	Free
5516.24.00	-- Printed	m2	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair			

5516.31.00	-- Unbleached or bleached	m2	25%	Free
5516.32.00	-- Dyed	m2	25%	Free
5516.33.00	-- Of yarns of different colours	m2	25%	Free
5516.34.00	-- Printed	m2	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton			
5516.41.00	-- Unbleached or bleached	m2	25%	Free
5516.42.00	-- Dyed	m2	25%	Free
5516.43.00	-- Of yarns of different colours	m2	25%	Free
5516.44.00	-- Printed	m2	25%	Free
	- Other			
5516.91.00	-- Unbleached or bleached	m2	25%	Free
5516.92.00	-- Dyed	m2	25%	Free
5516.93.00	-- Of yarns of different colours	m2	25%	Free
5516.94.00	-- Printed	m2	25%	Free

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1. This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
		- Wadding; other articles of wadding			
	5601.21.00	-- Of cotton	kg	25%	Free
	5601.22.00	-- Of man-made fibres	kg	25%	Free

	5601.29.00	-- Other	kg	25%	Free
	5601.30.00	- Textile flock and dust and mill neps	kg	25%	Free
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
	5602.10.10	- Needleloom felt and stitch-bonded fibre fabrics --- Imported by VAT registered personal hygiene products manufacturing industries	kg	10%	Free
	5602.10.90	--- Other - Other felt, not impregnated, coated, covered or laminated	kg	25%	Free
	5602.21.00	-- Of wool or fine animal hair	kg	25%	Free
	5602.29.00	-- Of other textile materials	kg	25%	Free
	5602.90.00	- Other	kg	25%	Free
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.			
		- Of man-made filaments :			
		-- Weighing not more than 25 g/m2			
	5603.11.10	--- Hydrophilic/hydrophobic white/light/green imported by VAT registered hygienic products manufacturing industry	kg	10%	Free
	5603.11.90	--- Other	kg	25%	Free
	5603.12.00	-- Weighing more than 25 g/m2 but not more than 70 g/m2 -- Weighing more than 70 g/m2 but not more than 150 g/m2	kg	25%	Free
	5603.13.10	--- Elastic back ear imported by VAT registered hygienic products manufacturing industry	kg	10%	Free
	5603.13.90	--- Other	kg	25%	Free
	5603.14.00	-- Weighing more than 150 g/m2	kg	25%	Free
		- Other :			
	5603.91.00	-- Weighing not more than 25 g/m2 -- Weighing more than 25 g/m2 but not more than 70 g/m2	kg	25%	Free
	5603.92.10	--- Dry web imported by VAT registered hygienic products manufacturing industry	kg	10%	Free
	5603.92.90	--- Other	kg	25%	Free
	5603.93.00	-- Weighing more than 70 g/m2 but not more than 150 g/m2	kg	25%	Free
	5603.94.00	-- Weighing more than 150 g/m2	kg	25%	Free
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
	5604.10.00	- Rubber thread and cord, textile covered	kg	25%	Free
	5604.90.00	- Other	kg	25%	Free
56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.			
	5605.00.10	--- Metalized round yarn	kg	25%	Free
	5605.00.90	--- Other	kg	25%	Free
56.06	5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	25%	Free
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		- Of sisal or other textile fibres of the genus Agave			
	5607.21.00	-- Binder or baler twine	kg	10%	Free
	5607.29.00	-- Other - Of polyethylene or polypropylene	kg	10%	Free
	5607.41.00	-- Binder or baler twine -- Other	kg	10%	Free
	5607.49.10	--- Twine, Cordage, Rope and cables for fishing trawler and factory ship	kg	2%	Free
	5607.49.90	--- Other	kg	10%	Free
	5607.50.00	- Of other synthetic fibres	kg	10%	Free
	5607.90.00	- Other	kg	10%	Free
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		- Of man-made textile materials			
		-- Made up fishing nets			
	5608.11.10	--- For fishing trawler	kg	2%	Free
	5608.11.90	--- Other	kg	10%	Free

	-- Other			
5608.19.10	--- Filter cloth imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
5608.19.90	--- Other	kg	10%	Free
5608.90.00	- Other	kg	10%	Free
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.			
5609.00.10	--- Twine, Cordage, Ropes or Cables for fishing trawler and factory ships	kg	2%	Free
5609.00.90	--- Other	kg	25%	Free

Chapter 57

Carpets and other textile floor coverings

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10.00	- Of wool or fine animal hair	m2	25%	Free
	5701.90.00	- Of other textile materials	m2	25%	Free
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m2	25%	Free
	5702.20.00	- Floor coverings of coconut fibres (coir)	m2	25%	Free
		- Other, of pile construction, not made up			
	5702.31.00	-- Of wool or fine animal hair	m2	25%	Free
	5702.32.00	-- Of man-made textile material	m2	25%	Free
	5702.39.00	-- Of other textile materials	m2	25%	Free
		- Other, of pile construction, made up			
	5702.41.00	-- Of wool or fine animal hair	m2	25%	Free
	5702.42.00	-- Of man-made textile materials	m2	25%	Free
	5702.49.00	-- Of other textile materials	m2	25%	Free
	5702.50.00	- Other, not of pile construction, not made up	m2	25%	Free
		- Other, not of pile construction, made up			
	5702.91.00	-- Of wool or fine animal hair	m2	25%	Free
	5702.92.00	-- Of man-made textile materials	m2	25%	Free
	5702.99.00	-- Of other textile materials	m2	25%	Free
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.			
	5703.10.00	- Of wool or fine animal hair	m2	25%	Free
	5703.20.00	- Of nylon or other polyamides	m2	25%	Free
	5703.30.00	- Of other man-made textile materials	m2	25%	Free
	5703.90.00	- Of other textile materials	m2	25%	Free
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	m2	25%	Free
	5704.90.00	- Other	m2	25%	Free
57.05	5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	m2	25%	Free

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
	5801.10.00	- Of wool or fine animal hair - Of cotton	kg	25%	Free
	5801.21.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.22.00	-- Cut corduroy	kg	25%	Free
	5801.23.00	-- Other weft pile fabrics	kg	25%	Free
	5801.26.00	-- Chenille fabrics	kg	25%	Free
	5801.27.00	-- Warp pile fabrics. - Of man-made fibres	kg	25%	Free
	5801.31.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.32.00	-- Cut corduroy	kg	25%	Free
	5801.33.00	-- Other weft pile fabrics	kg	25%	Free
	5801.36.00	-- Chenille fabrics	kg	25%	Free
	5801.37.00	-- Warp pile fabrics	kg	25%	Free
	5801.90.00	- Of other textile materials	kg	25%	Free

58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.				
	- Terry towelling and similar woven terry fabrics, of cotton				
	5802.11.00 -- Unbleached	kg	25%	Free	
	5802.19.00 -- Other	kg	25%	Free	
	5802.20.00 - Terry towelling and similar woven terry fabrics, of other textile materials	kg	25%	Free	
	5802.30.00 - Tufted textile fabrics	kg	25%	Free	
58.03	5803.00.00 Gauze, other than narrow fabrics of heading 58.06.	kg	25%	Free	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.				
	5804.10.00 - Tulles and other net fabrics	kg	25%	Free	
	- Mechanically made lace				
	5804.21.00 -- Of man-made fibres	kg	25%	Free	
	5804.29.00 -- Of other textile materials	kg	25%	Free	
	5804.30.00 - Hand-made lace	kg	25%	Free	
58.05	5805.00.00 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	kg	25%	Free	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
	5806.10.00 - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	25%	Free	
	5806.20.00 - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	25%	Free	
	- Other woven fabrics				
	5806.31.00 -- Of cotton	kg	25%	Free	
	-- Of man-made fibres				
	5806.32.10 --- Imported by VAT registered satin ribbon manufacturing industry of a width exceeding 1650 mm and length exceeding 183 metre in roll	kg	10%	Free	
	5806.32.90 --- Other	kg	25%	Free	
	5806.39.00 -- Of other textile materials	kg	25%	Free	
	5806.40.00 - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	25%	Free	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.				
	5807.10.00 - Woven	kg	25%	Free	
	5807.90.00 - Other	kg	25%	Free	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
	5808.10.00 - Braids, in the piece	kg	25%	Free	
	5808.90.00 - Other	kg	25%	Free	
58.09	5809.00.00 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg	25%	Free	
58.10	Embroidery in the piece, in strips or in motifs				
	5810.10.00 - Embroidery without visible ground	kg	25%	Free	
	- Other embroidery				
	5810.91.00 -- Of cotton	kg	25%	Free	
	5810.92.00 -- Of man-made fibres	kg	25%	Free	
	5810.99.00 -- Of other textile materials	kg	25%	Free	
58.11	5811.00.00 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	kg	25%	Free	

Chapter 59**Impregnated, coated, covered or laminated textile fabrics;
textile articles of a kind suitable for industrial use****Notes.**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabric, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15^o C and 30^o C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m² ; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
5. Heading 59.07 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50

to 55, 58 or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;

- (b) Fabric painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments;
However, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated, with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings. 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	25%	Free
	5901.90.00	- Other	kg	25%	Free
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			

	5902.10.00	- Of nylon or other polyamides:	kg	5%	Free
	5902.20.00	- Of polyesters	kg	5%	Free
	5902.90.00	- Other	kg	5%	Free
59.03		Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
		- With polyvinyl chloride:			
	5903.10.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free
	5903.10.90	--- Other	kg	25%	Free
		-With polyurethane:			
	5903.20.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free
	5903.20.90	--- Other	kg	25%	Free
		- Other			
	5903.90.10	--- Side tape (lock loop) imported by VAT registered hygienic products manufacturing industry	kg	10%	Free
	5903.90.90	--- Other	kg	25%	Free
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
	5904.10.00	- Linoleum	m2	25%	Free
	5904.90.00	- Other	m2	25%	Free
59.05	5905.00.00	Textile wall coverings.	m2	25%	Free
59.06		Rubberised textile fabrics, other than those of heading 59.02.			
	5906.10.00	- Adhesive tape of a width not exceeding 20 cm	kg	10%	Free
		- Other			
	5906.91.00	-- Knitted or crocheted	kg	25%	Free
		-- Other			
	5906.99.10	--- Reflective tape	kg	10%	Free
	5906.99.90	--- Other	kg	25%	Free
59.07	5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	kg	25%	Free
59.08	5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	kg	25%	Free
59.09	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	kg	25%	Free
59.10	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	kg	2%	Free
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
		- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)			
	5911.10.10	--- Narrow fabrics made of velvet impregnated with rubber for covering weaving spindle	kg	5%	Free
	5911.10.90	--- Other	kg	2%	Free
	5911.20.00	- Bolting cloth, whether or not made up	kg	2%	Free
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines(for example, for pulp or asbestos cement)			
	5911.31.00	-- Weighing less than 650 g/m ²	kg	2%	Free
	5911.32.00	-- Weighing 650 g/m ² or more	kg	2%	Free
	5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	2%	Free
	5911.90.00	- Other	kg	2%	Free

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
	6001.10.00	- "Long pile" fabrics - Looped pile fabrics	kg	25%	Free
	6001.21.00	-- Of cotton	kg	25%	Free
	6001.22.00	-- Of man-made fibres	kg	25%	Free
	6001.29.00	-- Of other textile materials - Other	kg	25%	Free
	6001.91.00	-- Of cotton	kg	25%	Free
	6001.92.00	-- Of man-made fibres	kg	25%	Free
	6001.99.00	-- Of other textile materials	kg	25%	Free
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6002.40.00	- containing by weight 5% or more of elastomeric yarn containing rubber thread	kg	25%	Free
	6002.90.00	- Other	kg	25%	Free
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02			
	6003.10.00	- Of wool or fine animal hair	kg	25%	Free
	6003.20.00	- Of cotton	kg	25%	Free
	6003.30.00	- Of synthetic fibres	kg	25%	Free
	6003.40.00	- Of artificial fibres	kg	25%	Free
	6003.90.00	- Other	kg	25%	Free
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01			
	6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	25%	Free
	6004.90.00	- Other	kg	25%	Free
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04			
		- Of cotton			
	6005.21.00	-- Unbleached or bleached	kg	25%	Free
	6005.22.00	-- Dyed	kg	25%	Free

6005.23.00	-- Of yarns of different colours	kg	25%	Free
6005.24.00	-- Printed	kg	25%	Free
	- Of synthetic fibres			
6005.31.00	-- Unbleached or bleached	kg	25%	Free
6005.32.00	-- Dyed	kg	25%	Free
6005.33.00	-- Of yarns of different colours	kg	25%	Free
6005.34.00	-- Printed	kg	25%	Free
	- Of artificial fibres			
6005.41.00	-- Unbleached or bleached	kg	25%	Free
6005.42.00	-- Dyed	kg	25%	Free
6005.43.00	-- Of yarns of different colours	kg	25%	Free
6005.44.00	-- Printed	kg	25%	Free
6005.90.00	-- Other	kg	25%	Free
60.06	Other knitted or crocheted fabrics			
6006.10.00	- Of wool or fine animal hair	kg	25%	Free
	- Of cotton			
6006.21.00	-- Unbleached or bleached	kg	25%	Free
6006.22.00	-- Dyed	kg	25%	Free
6006.23.00	-- Of yarns of different colours	kg	25%	Free
6006.24.00	-- Printed	kg	25%	Free
	- Of synthetic fibres			
6006.31.00	-- Unbleached or bleached	kg	25%	Free
6006.32.00	-- Dyed	kg	25%	Free
6006.33.00	-- Of yarns of different colours	kg	25%	Free
6006.34.00	-- Printed	kg	25%	Free
	- Of artificial fibres			
6006.41.00	-- Unbleached or bleached	kg	25%	Free
6006.42.00	-- Dyed	kg	25%	Free
6006.43.00	-- Of yarns of different colours	kg	25%	Free
6006.44.00	-- Printed	kg	25%	Free
6006.90.00	- Other	kg	25%	Free

Chapter 61**Articles of apparel and clothing accessories,
knitted or crocheted****Notes.**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is

relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm X 10 cm. Heading 61.05 does not cover sleeveless garments.

5. - Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
	6101.20.00	- Of cotton	u	25%	Free
	6101.30.00	- Of man-made fibres	u	25%	Free
	6101.90.00	- Of other textile materials	u	25%	Free
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.10.00	- Of wool or fine animal hair	u	25%	Free
	6102.20.00	- Of cotton	u	25%	Free
	6102.30.00	- Of man-made fibres	u	25%	Free
	6102.90.00	- Of other textile materials	u	25%	Free
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	6103.10.00	- Suits	u	25%	Free
		- Ensembles			
	6103.22.00	-- Of cotton	u	25%	Free
	6103.23.00	-- Of synthetic fibres	u	25%	Free
	6103.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers			
	6103.31.00	-- Of wool or fine animal hair	u	25%	Free
	6103.32.00	-- Of cotton	u	25%	Free
	6103.33.00	-- Of synthetic fibres	u	25%	Free
	6103.39.00	-- Of other textile materials	u	25%	Free

	- Trousers, bib and brace overalls, breeches and shorts			
6103.41.00	-- Of wool or fine animal hair	u	25%	Free
6103.42.00	-- Of cotton	u	25%	Free
6103.43.00	-- Of synthetic fibres	u	25%	Free
6103.49.00	-- Of other textile materials	u	25%	Free
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits			
6104.13.00	-- Of synthetic fibres	u	25%	Free
6104.19.00	-- Of other textile materials	u	25%	Free
	- Ensembles			
6104.22.00	-- Of cotton	u	25%	Free
6104.23.00	-- Of synthetic fibres	u	25%	Free
6104.29.00	-- Of other textile materials	u	25%	Free
	- Jackets and blazers:			
6104.31.00	-- Of wool or fine animal hair	u	25%	Free
6104.32.00	-- Of cotton	u	25%	Free
6104.33.00	-- Of synthetic fibres	u	25%	Free
6104.39.00	-- Of other textile materials	u	25%	Free
	- Dresses			
6104.41.00	-- Of wool or fine animal hair	u	25%	Free
6104.42.00	-- Of cotton	u	25%	Free
6104.43.00	-- Of synthetic fibres	u	25%	Free
6104.44.00	-- Of artificial fibres	u	25%	Free
6104.49.00	-- Of other textile materials	u	25%	Free
	- Skirts and divided skirts:			
6104.51.00	-- Of wool or fine animal hair	u	25%	Free
6104.52.00	-- Of cotton	u	25%	Free
6104.53.00	-- Of synthetic fibres	u	25%	Free
6104.59.00	-- Of other textile materials	u	25%	Free
	- Trousers, bib and brace overalls, breeches and shorts			
6104.61.00	-- Of wool or fine animal hair	u	25%	Free
6104.62.00	-- Of cotton	u	25%	Free
6104.63.00	-- Of synthetic fibres	u	25%	Free
6104.69.00	-- Of other textile materials	u	25%	Free
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10.00	- Of cotton	u	25%	Free
6105.20.00	- Of man-made fibres	u	25%	Free
6105.90.00	- Of other textile materials	u	25%	Free
61.06	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.			
6106.10.00	- Of cotton	u	25%	Free
6106.20.00	- Of man-made fibres	u	25%	Free
6106.90.00	- Of other textile materials	u	25%	Free
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107.11.00	-- Of cotton	u	25%	Free
6107.12.00	-- Of man-made fibres	u	25%	Free
6107.19.00	-- Of other textile materials	u	25%	Free
	- Nightshirts and pyjamas:			
6107.21.00	-- Of cotton	u	25%	Free
6107.22.00	-- Of man-made fibres	u	25%	Free
6107.29.00	-- Of other textile materials	u	25%	Free
	- Other			
6107.91.00	-- Of cotton	u	25%	Free
6107.99.00	-- Of other textile materials	u	25%	Free
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats			
6108.11.00	-- Of man-made fibres	u	25%	Free
6108.19.00	-- Of other textile materials	u	25%	Free

	- Briefs and panties			
6108.21.00	-- Of cotton	u	25%	Free
6108.22.00	-- Of man-made fibres	u	25%	Free
6108.29.00	-- Of other textile materials	u	25%	Free
	- Nightdresses and pyjamas			
6108.31.00	-- Of cotton	u	25%	Free
6108.32.00	-- Of man-made fibres	u	25%	Free
6108.39.00	-- Of other textile materials	u	25%	Free
	- Other			
6108.91.00	-- Of cotton	u	25%	Free
6108.92.00	-- Of man-made fibres	u	25%	Free
6108.99.00	-- Of other textile materials	u	25%	Free
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10.00	- Of cotton	u	25%	Free
6109.90.00	- Of other textile materials	u	25%	Free
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair			
6110.11.00	-- Of wool	u	25%	Free
6110.12.00	-- Of kashmir (cashmere) goats	u	25%	Free
6110.19.00	-- Other	u	25%	Free
6110.20.00	- Of cotton	u	25%	Free
6110.30.00	- Of man-made fibres	u	25%	Free
6110.90.00	- Of other textile materials	u	25%	Free
61.11	Babies' garments and clothing accessories knitted or crocheted.			
6111.20.00	- Of cotton	kg	25%	Free
6111.30.00	- Of synthetic fibres	kg	25%	Free
6111.90.00	- Of other textile materials	kg	25%	Free
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits			
6112.11.00	-- Of cotton	u	25%	Free
6112.12.00	-- Of synthetic fibres	u	10%	Free
6112.19.00	-- Of other textile materials	u	10%	Free
6112.20.00	- Ski suits	u	25%	Free
	- Men's or boys' swimwear			
6112.31.00	-- Of synthetic fibres	u	10%	Free
6112.39.00	-- Of other textile materials	u	10%	Free
	- Women's or girls' swimwear			
6112.41.00	-- Of synthetic fibres	u	10%	Free
6112.49.00	-- Of other textile materials	u	10%	Free
61.13	6113.00.00 Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	kg	25%	Free
61.14	Other garments, knitted or crocheted.			
6114.20.00	- Of cotton	kg	25%	Free
6114.30.00	- Of man-made fibres	kg	25%	Free
6114.90.00	- Of other textile materials	kg	25%	Free
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	kg	25%	Free
	- Other panty hose and tights			
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	25%	Free
6115.22.00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	kg	25%	Free
6115.29.00	-- Of other textile materials	kg	25%	Free
6115.30.00	- Other women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex	kg	25%	Free
	- Other			
6115.94.00	-- Of wool or fine animal hair	kg	25%	Free
6115.95.00	-- Of cotton	kg	25%	Free
6115.96.00	-- Of synthetic fibres	kg	25%	Free
6115.99.00	-- Of other textile materials	kg	25%	Free
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10.00	- Impregnated, coated or covered with plastics or rubber	kg	25%	Free

	-Other			
6116.91.00	--Of wool or fine animal hair	kg	25%	Free
6116.92.00	--Of cotton	kg	25%	Free
6116.93.00	--Of synthetic fibres	kg	25%	Free
6116.99.00	--Of other textile materials	kg	25%	Free
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like: - Other accessories :	kg	25%	Free
6117.80.10	--- Of cotton	kg	25%	Free
6117.80.90	--- Other	kg	25%	Free
6117.90.00	- Parts	kg	25%	Free

Chapter 62**Articles of apparel and clothing accessories, not knitted
or crocheted****Notes.**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 61.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses of the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition, they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07

or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits and ski suits, of heading 62.11.

4. For the purposes of heading 62.09;
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garments such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper),possibly with a waist coat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm. are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls'

garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6201.11.00	-- Of wool or fine animal hair	u	25%	Free
	6201.12.00	-- Of cotton	u	25%	Free
	6201.13.00	-- Of man-made fibres	u	25%	Free
	6201.19.00	-- Of other textile materials	u	25%	Free
		- Other			
	6201.91.00	-- Of wool or fine animal hair	u	25%	Free
	6201.92.00	-- Of cotton	u	25%	Free
	6201.93.00	-- Of man-made fibres	u	25%	Free
	6201.99.00	-- Of other textile materials	u	25%	Free
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04.			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6202.11.00	-- Of wool or fine animal hair	u	25%	Free
	6202.12.00	-- Of cotton	u	25%	Free
	6202.13.00	-- Of man-made fibres	u	25%	Free
	6202.19.00	-- Of other textile materials	u	25%	Free
		- Other			
	6202.91.00	-- Of wool or fine animal hair	u	25%	Free
	6202.92.00	-- Of cotton	u	25%	Free
	6202.93.00	-- Of man-made fibres	u	25%	Free
	6202.99.00	-- Of other textile materials	u	25%	Free
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		- Suits			
	6203.11.00	-- Of wool or fine animal hair	u	25%	Free
	6203.12.00	-- Of synthetic fibres	u	25%	Free
	6203.19.00	-- Of other textile materials:	u	25%	Free
		- Ensembles			
	6203.22.00	-- Of cotton	u	25%	Free
	6203.23.00	-- Of synthetic fibres	u	25%	Free
	6203.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers			
	6203.31.00	-- Of wool or fine animal hair	u	25%	Free
	6203.32.00	-- Of cotton	u	25%	Free
	6203.33.00	-- Of synthetic fibres	u	25%	Free
	6203.39.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts			
	6203.41.00	-- Of wool or fine animal hair	u	25%	Free
	6203.42.00	-- Of cotton	u	25%	Free
	6203.43.00	-- Of synthetic fibres	u	25%	Free
	6203.49.00	-- Of other textile materials	u	25%	Free
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			

	- Suits			
6204.11.00	-- Of wool or fine animal hair	u	25%	Free
6204.12.00	-- Of cotton	u	25%	Free
6204.13.00	-- Of synthetic fibres	u	25%	Free
6204.19.00	-- Of other textile materials	u	25%	Free
	- Ensembles			
6204.21.00	-- Of wool or fine animal hair	u	25%	Free
6204.22.00	-- Of cotton	u	25%	Free
6204.23.00	-- Of synthetic fibres	u	25%	Free
6204.29.00	-- Of other textile materials	u	25%	Free
	- Jackets and blazers			
6204.31.00	-- Of wool or fine animal hair	u	25%	Free
6204.32.00	-- Of cotton	u	25%	Free
6204.33.00	-- Of synthetic fibres	u	25%	Free
6204.39.00	-- Of other textile materials	u	25%	Free
	- Dresses			
6204.41.00	-- Of wool or fine animal hair	u	25%	Free
6204.42.00	-- Of cotton	u	25%	Free
6204.43.00	-- Of synthetic fibres	u	25%	Free
6204.44.00	-- Of artificial fibres	u	25%	Free
6204.49.00	-- Of other textile materials	u	25%	Free
	- Skirts and divided skirts			
6204.51.00	-- Of wool or fine animal hair	u	25%	Free
6204.52.00	-- Of cotton	u	25%	Free
6204.53.00	-- Of synthetic fibres	u	25%	Free
6204.59.00	-- Of other textile materials	u	25%	Free
	- Trousers, bib and brace overalls, breeches and shorts			
6204.61.00	-- Of wool or fine animal hair	u	25%	Free
6204.62.00	-- Of cotton	u	25%	Free
6204.63.00	-- Of synthetic fibres	u	25%	Free
6204.69.00	-- Of other textile materials	u	25%	Free
62.05	Men's or boys' shirts.			
6205.20.00	- Of cotton	u	25%	Free
6205.30.00	- Of man-made fibres	u	25%	Free
6205.90.00	- Of other textile materials	u	25%	Free
62.06	Women's or girls' blouses, shirts, and shirt-blouses.			
6206.10.00	- Of silk or silk waste	u	25%	Free
6206.20.00	- Of wool or fine animal hair	u	25%	Free
6206.30.00	- Of cotton	u	25%	Free
6206.40.00	- Of man-made fibres	u	25%	Free
6206.90.00	- Of other textile materials	u	25%	Free
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs			
6207.11.00	-- Of cotton	u	25%	Free
6207.19.00	-- Of other textile materials	u	25%	Free
	- Nightshirts and pyjamas:			
6207.21.00	-- Of cotton	u	25%	Free
6207.22.00	-- Of man-made fibres	u	25%	Free
6207.29.00	-- Of other textile materials	u	25%	Free
	- Other			
6207.91.00	-- Of cotton	u	25%	Free
6207.99.00	-- Of other textile material	u	25%	Free
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.			
	- Slips and petticoats:			
6208.11.00	-- Of man-made fibres	u	25%	Free
6208.19.00	-- Of other textile materials	u	25%	Free
	- Nightdresses and pyjamas			
6208.21.00	-- Of cotton	u	25%	Free
6208.22.00	-- Of man-made fibres	u	25%	Free
6208.29.00	-- Of other textile materials	u	25%	Free

		- Other			
	6208.91.00	-- Of cotton	u	25%	Free
	6208.92.00	-- Of man-made fibres	u	25%	Free
	6208.99.00	-- Of other textile materials	u	25%	Free
62.09		Babies' garments and clothing accessories.			
	6209.20.00	- Of cotton	u	25%	Free
	6209.30.00	- Of synthetic fibres	u	25%	Free
	6209.90.00	- Of other textile materials	u	25%	Free
62.10		Garments, made up of fabrics of headings 56.02, 56.03, 59.03, 59.06 or 59.07.			
	6210.10.00	- Of fabrics of heading 56.02 or 56.03	u	25%	Free
	6210.20.00	- Other garments, of the type described in sub-heading 6201.11 to 6201.19	u	25%	Free
	6210.30.00	- Other garments, of the type described in sub-heading Nos. 6202.11 to 6202.19	u	25%	Free
	6210.40.00	- Other men's or boys' garments	u	25%	Free
	6210.50.00	- Other women's or girls' garments	u	25%	Free
62.11		Track suits, ski suits and swimwear; other garments.			
		- Swimwear:			
	6211.11.00	-- Men's or boys	u	10%	Free
	6211.12.00	-- Women's or girls	u	10%	Free
	6211.20.00	- Ski suits	u	25%	Free
		- Other garments, men's or boys':			
	6211.32.00	-- Of cotton	u	25%	Free
	6211.33.00	-- Of man-made fibres	u	25%	Free
	6211.39.00	-- Of other textile materials	u	25%	Free
		- Other garments, women's or girls'			
	6211.42.00	-- Of cotton	u	25%	Free
	6211.43.00	-- Of man-made fibres	u	25%	Free
	6211.49.00	-- Of other textile materials	u	25%	Free
62.12		Brassieres, girdles, corsets, brace, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	6212.10.00	- Brassieres	u	25%	Free
	6212.20.00	- Girdles and panty-girdles	u	25%	Free
	6212.30.00	- Corselettes	u	25%	Free
	6212.90.00	- Other	u	25%	Free
62.13		Handkerchiefs.			
	6213.20.00	- Of cotton	u	25%	Free
	6213.90.00	- Of other textile materials	u	25%	Free
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
	6214.10.00	- Of silk or silk waste	u	25%	Free
	6214.20.00	- Of wool or fine animal hair	u	25%	Free
	6214.30.00	- Of synthetic fibres	u	25%	Free
	6214.40.00	- Of artificial fibres	u	25%	Free
	6214.90.00	- Of other textile materials	u	25%	Free
62.15		Ties, bow ties and cravats.			
	6215.10.00	- Of silk or silk waste	u	25%	Free
	6215.20.00	- Of man-made fibres	u	25%	Free
	6215.90.00	- Of other textile materials	u	25%	Free
62.16	6216.00.00	Gloves, mittens and mitts.	u	25%	Free
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
	6217.10.00	- Accessories	kg	25%	Free
	6217.90.00	- Parts	kg	25%	Free

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings. 57.01 to 57.05 and tapestries of heading 58.05.
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

 - (i) They must show signs of appreciable wear, and
 - (ii) They must be presented in bulk or in bales, sacks or similar packings.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)

I.- OTHER MADE UP TEXTILE ARTICLES

63.01		Blankets and travelling rugs.			
	6301.10.00	- Electric blankets	u	25%	Free
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	kg	25%	Free
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	25%	Free
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	25%	Free
	6301.90.00	- Other blankets and travelling rugs	kg	25%	Free
63.02		Bed linen, table line, toilet linen and kitchen linen.			
	6302.10.00	- Bed linen, knitted or crocheted	kg	25%	Free
		- Other bed linen, printed:			
	6302.21.00	-- Of cotton	kg	25%	Free
	6302.22.00	-- Of man-made fibres	kg	25%	Free
	6302.29.00	-- Of other textile materials	kg	25%	Free
		- Other bed linen:			
	6302.31.00	-- Of cotton	kg	25%	Free
	6302.32.00	-- Of man-made fibres	kg	25%	Free
	6302.39.00	-- Of other textile materials	kg	25%	Free
	6302.40.00	- Table linen, knitted or crocheted	kg	25%	Free
		- Other table linen:			
	6302.51.00	-- Of cotton	kg	25%	Free
	6302.53.00	-- Of man-made fibres	kg	25%	Free
	6302.59.00	-- Of other textile materials	kg	25%	Free
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	25%	Free

		- Other:			
	6302.91.00	-- Of cotton	kg	25%	Free
	6302.93.00	-- Of man-made fibres	kg	25%	Free
	6302.99.00	-- Of other textile materials	kg	25%	Free
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		- Knitted or crocheted:			
	6303.12.00	-- Of synthetic fibres	kg	25%	Free
	6303.19.00	-- Of other textile materials	kg	25%	Free
		- Other:			
	6303.91.00	-- Of cotton	kg	25%	Free
	6303.92.00	-- Of synthetic fibres	kg	25%	Free
	6303.99.00	-- Of other textile materials	kg	25%	Free
63.04		Other furnishing articles, excluding those of heading 94.04.			
		- Bedspreads:			
	6304.11.00	-- Knitted or crocheted	kg	25%	Free
	6304.19.00	-- Other	kg	25%	Free
		- Other:			
	6304.91.00	-- Knitted or crocheted	kg	25%	Free
	6304.92.00	-- Not knitted or crocheted, of cotton	kg	25%	Free
	6304.93.00	-- Not knitted or crocheted, of synthetic fibres	kg	25%	Free
	6304.99.00	-- Not knitted or crocheted, or other textile materials	kg	25%	Free
63.05		Sacks and bags, of a kind used for the packing of goods.			
	6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	kg	25%	Free
	6305.20.00	- Of cotton	kg	25%	Free
		- Of man-made textile materials :			
	6305.32.00	-- Flexible intermediate bulk containers	kg	25%	Free
	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	kg	25%	Free
	6305.39.00	-- Other	kg	25%	Free
	6305.90.00	- Of other textile materials	kg	25%	Free
63.06		Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods.			
		- Tarpaulins awnings and sun blinds:			
	6306.12.00	-- Of synthetic fibres	kg	25%	Free
	6306.19.00	-- Of other textile materials	kg	25%	Free
		- Tents:			
	6306.22.00	-- Of synthetic fibres	kg	25%	Free
	6306.29.00	-- Of other textile materials	kg	25%	Free
	6306.30.00	- Sails	kg	25%	Free
	6306.40.00	- Pneumatic mattresses	kg	25%	Free
	6306.90.00	- Other	kg	25%	Free
63.07		Other made up articles, including dress patterns.			
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	25%	Free
	6307.20.00	- Life-jackets and life-belts	kg	25%	Free
	6307.90.00	- Other	kg	25%	Free
II. - SETS					
63.08	6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	25%	Free
III . - WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS					
63.09		Worn clothing and other worn articles.			
	6309.00.10	--- Used sweater imported by VAT registered blanket manufacturing industry	kg	5%	Free
	6309.00.90	--- Other	kg	25%	Free
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles or twine, cordage, rope or cables, of textile materials.			
	6310.10.00	- Sorted	kg	25%	Free
	6310.90.00	- Other	kg	25%	Free

Section XII**Footwear, headgear, umbrellas, sun umbrellas,
walking-sticks, seat-sticks, whips, riding-crops and
parts thereof; prepared feathers and articles
made therewith; artificial flowers; articles of
human hair****Chapter 64****Footwear, gaiters and the like; parts of such articles****Notes.**

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter :
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3. to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stay or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Sub-heading note.

1. For the purposes of sub-headings. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
	6401.10.00	- Footwear incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear			
	6401.92.00	-- Covering the ankle but not covering the knee	2u	25%	Free
	6401.99.00	-- Other	2u	25%	Free
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		- Sports footwear			
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.	2u	25%	Free
	6402.19.00	-- Other	2u	25%	Free
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	25%	Free
		- Other footwear			
	6402.91.00	-- Covering the ankle	2u	25%	Free
	6402.99.00	-- Other	2u	25%	Free
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
		- Sports footwear			
	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.	2u	25%	Free
	6403.19.00	-- Other	2u	25%	Free
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	25%	Free
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear, with outer soles of leather			
	6403.51.00	-- Covering the ankle	2u	25%	Free
	6403.59.00	-- Other	2u	25%	Free
		- Other footwear			
	6403.91.00	-- Covering the ankle	2u	25%	Free
	6403.99.00	-- Other	2u	25%	Free
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		- Footwear with outer soles of rubber or plastics			
	6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	25%	Free
	6404.19.00	-- Other	2u	25%	Free
	6404.20.00	- Footwear with outer soles of leather or composition leather	2u	25%	Free
64.05		Other footwear.			
	6405.10.00	- With uppers of leather or composition leather	2u	25%	Free
	6405.20.00	- With uppers of textile materials	2u	25%	Free
	6405.90.00	- Other	2u	25%	Free
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof.			
		- Uppers and parts thereof, other than stiffeners			
	6406.10.10	--- Imported by VAT registered footwear manufacturing industry	kg	25%	Free
	6406.10.90	--- Other	kg	25%	Free
		- Outer soles and heels, of rubber or plastics			
	6406.20.10	--- Imported by VAT registered footwear manufacturing industry	kg	25%	Free
	6406.20.90	--- Other	kg	25%	Free
	6406.90.00	- Other	kg	25%	Free

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape not with made brims; plateaux and manchons (including slit manchons), of felt.	kg	25%	Free
65.02	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	25%	Free
[65.03]					
65.04	6504.00.00	Hats and other headgear, plaited or made by assembling strips any material, whether or not lined or trimmed.	kg	25%	Free
65.05	6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	kg	25%	Free
65.06		Other headgear, whether or not lined or trimmed.			
	6506.10.00	- Safety headgear	u	25%	Free
		- Other			
	6506.91.00	-- Of rubber or of plastics	kg	25%	Free
	6506.99.00	-- Of other material	kg	25%	Free
65.07	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames peaks and chinstraps, for headgear.	kg	25%	Free

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas)

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).			
	6601.10.00	- Garden or similar umbrellas	u	25%	Free
		- Other			
	6601.91.00	-- Having a telescopic shaft	u	25%	Free
	6601.99.00	-- Other	u	25%	Free
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding crops and the like.	u	25%	Free
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 to 66.02.			
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	25%	Free
	6603.90.00	- Other	kg	25%	Free

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear and hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96)
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70);
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
67.01	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	kg	25%	Free
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10.00	- Of plastics	kg	25%	Free
	6702.90.00	- Of other materials	kg	25%	Free
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	25%	Free
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		- Of synthetic textile materials:			
	6704.11.00	-- Complete wigs	kg	25%	Free
	6704.19.00	-- Other	kg	25%	Free
	6704.20.00	- Of human hair	kg	25%	Free
	6704.90.00	- Of other materials	kg	25%	Free

Section XIII**Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware****Chapter 68****Articles of stone, plaster, cement, asbestos, mica or similar materials****Notes.**

1. This Chapter does not cover:
- (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
68.01 68.02	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate). Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	kg	10%	Free
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder :	kg	25%	Free

		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
	6802.21.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.23.00	-- Granite	kg	25%	Free
		-- Other stone			
	6802.29.10	--- Silex/lining/abrasive/polishing disc imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
	6802.29.90	--- Other	kg	25%	Free
		- Other			
	6802.91.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.92.00	-- Other calcareous stone	kg	25%	Free
	6802.93.00	-- Granite	kg	25%	Free
	6802.99.00	-- Other stone	kg	25%	Free
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	10%	Free
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	10%	Free
		- Other millstones, grindstones; grinding wheels and the like:			
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	2%	Free
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	2%	Free
	6804.23.00	-- Of natural stone	kg	2%	Free
	6804.30.00	- Hand sharpening or polishing stones	kg	10%	Free
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape of sewn or otherwise made up.			
	6805.10.00	- On a base of woven textile fabric only	kg	25%	Free
	6805.20.00	- On a base of paper or paperboard only	kg	25%	Free
	6805.30.00	- On a base of other materials	kg	2%	Free
68.06		Slag wool, rock wool and similar mineral wools; exfoliated ermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral, other than those of heading 68.11 or 68.12 or of Chapter 69.			
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	10%	Free
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	kg	10%	Free
	6806.90.00	- Other	kg	10%	Free
68.07		Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).			
	6807.10.00	- In-rolls	kg	10%	Free
	6807.90.00	- Other	kg	10%	Free
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	25%	Free
68.09		Articles of plaster or of compositions based on plaster			
		- Boards, sheets, panels, tiles and similar articles, not ornamented:			
	6809.11.00	-- Faced or reinforced with paper or paperboard only	kg	25%	Free
	6809.19.00	-- Other	kg	25%	Free
	6809.90.00	- Other articles	kg	25%	Free
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		- Tiles, flagstones, bricks and similar articles:			
	6810.11.00	-- Building blocks and bricks	kg	25%	Free
		-- Other			
	6810.19.10	--- Railway sleepers	kg	25%	Free
	6810.19.90	--- Other	kg	25%	Free
		- Other articles			
	6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	25%	Free
	6810.99.00	-- Other	kg	25%	Free

HS Code	Description	Unit	Rate	Duty
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	- Containing asbestos	kg	25%	Free
	- Not containing asbestos			
6811.81.00	-- Corrugated sheets	kg	25%	Free
6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	25%	Free
6811.89.00	-- Other articles	kg	25%	Free
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80.00	- Of crocodile	kg	25%	Free
	- Other			
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	25%	Free
6812.92.00	-- Paper, millboard and felt	kg	25%	Free
6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	25%	Free
6812.99.00	-- Other	kg	25%	Free
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
	- Containing asbestos			
6813.20.10	--- Unfinished	kg	5%	Free
6813.20.90	--- Other	kg	10%	Free
	- Not containing asbestos			
6813.81.00	-- Brake linings and pads	kg	10%	Free
6813.89.00	-- Other	kg	25%	Free
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.			
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	5%	Free
6814.90.00	- Other	kg	5%	Free
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10.00	- Non-electrical articles of graphite or other carbon	kg	25%	Free
6815.20.00	- Articles of peat	kg	25%	Free
	- Other articles:			
6815.91.00	-- Containing magnesite, dolomite or chromite	kg	25%	Free
6815.99.00	-- Other	kg	25%	Free

Chapter 69

Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material (heading 85.47);
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS AND REFRACTORY GOODS					
69.01	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	2%	Free
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic (constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
	6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	2%	Free
	6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	2%	Free
	6902.90.00	- Other	kg	2%	Free
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
		- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products.			
	6903.10.10	--- Laboratory articles	kg	2%	Free
	6903.10.90	--- Other	kg	10%	Free
		- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture of compound of alumina and of silica (SiO ₂) (Lab. art)			

	6903.20.10	--- Laboratory articles	kg	2%	Free
	6903.20.20	--- Ceramic roller and alumina ball	kg	2%	Free
	6903.20.30	--- Alumina liner imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
	6903.20.90	--- Other	kg	10%	Free
		- Other			
	6903.90.10	--- Ceramic ingot moulds	kg	10%	Free
	6903.90.20	--- Kiln furniture	kg	2%	Free
	6903.90.90	--- Other	kg	25%	Free
		II. - OTHER CERAMIC PRODUCTS			
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
	6904.10.00	- Building bricks	1000 u	25%	25%
	6904.90.00	- Other	kg	25%	Free
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
	6905.10.00	- Roofing tiles	kg	25%	Free
	6905.90.00	- Other	kg	25%	Free
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	25%	Free
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
	6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m2	25%	Free
	6907.90.00	- Other	m2	25%	Free
69.08		Glazed ceramic flags and paving hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
	6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m2	25%	Free
	6908.90.00	- Other	m2	25%	Free
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, jars and similar articles of a kind used for the conveyance or packing of goods.			
		- Ceramic wares for laboratory, chemical or other technical uses			
	6909.11.00	-- Of porcelain or china	kg	2%	Free
	6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale.	kg	2%	Free
	6909.19.00	-- Other	kg	2%	Free
	6909.90.00	- Other	kg	2%	Free
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10.00	- Of porcelain or china	u	25%	Free
	6910.90.00	- Other	u	25%	Free
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10.00	- Tableware and kitchenware	kg	25%	Free
	6911.90.00	- Other	kg	25%	Free
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	25%	Free
69.13		Statuettes and other ornamental ceramic articles.			
	6913.10.00	- Of porcelain or china	kg	25%	Free
	6913.90.00	- Other	kg	25%	Free
69.14		Other ceramic articles.			
	6914.10.00	- Of porcelain or china	kg	25%	Free
	6914.90.00	- Other	kg	25%	Free

Chapter 70

Glass and glassware

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 excluding glass eyes without mechanism for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings. 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency, or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout this Schedule, the expression "glass" includes fused quartz and Other fused silica.

Sub-heading Note.

For the purposes of sub-headings. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 per cent.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	kg	5%	Free
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
	7002.10.00	- Balls	kg	25%	Free
	7002.20.00	- Rods	kg	25%	Free

	- Tubes				
	-- Of fused quartz or other fused silica				
7002.31.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free	
7002.31.90	--- Other	kg	10%	Free	
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C	kg	10%	Free	
	-- Other				
7002.39.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free	
7002.39.20	--- Flange tube imported by VAT registered tube light manufacturing industry	kg	10%	Free	
7002.39.90	--- Other	kg	25%	Free	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	- Non-wired sheets				
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m2	25%	Free	
7003.19.00	-- Other	m2	25%	Free	
7003.20.00	- Wired sheets	m2	25%	Free	
7003.30.00	- Profiles	m2	25%	Free	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m2	25%	Free	
7004.90.00	- Other glass	m2	25%	Free	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m2	25%	Free	
	- Other non-wired glass				
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m2	25%	Free	
7005.29.00	-- Other	m2	25%	Free	
7005.30.00	- Wired glass	m2	25%	Free	
70.06	Glass of heading Nos. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.				
		kg	25%	Free	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.				
	- Toughened (tempered) safety glass:				
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	5%	Free	
7007.19.00	-- Other	m2	25%	Free	
	- Laminated safety glass				
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	5%	Free	
7007.29.00	-- Other	m2	25%	Free	
70.08	Multiple-walled insulating units of glass.				
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.				
7009.10.00	- Rear-view mirrors for vehicles	kg	25%	Free	
	- Other				
	-- Unframed				
7009.91.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free	
7009.91.90	--- Other	kg	25%	Free	
	-- Framed				
7009.92.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free	
7009.92.90	--- Other	kg	25%	Free	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.				
7010.10.00	- Ampoules	kg	10%	Free	
7010.20.00	- Stoppers, lids and other closures	kg	5%	Free	
7010.90.00	- Other	kg	25%	Free	

70.11	Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10.00	- For electric lighting	kg	10%	Free
7011.20.00	- For cathode-ray tubes	kg	10%	Free
7011.90.00	- Other	kg	10%	Free
[70.12]				
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
7013.10.00	- Of glass-ceramics	kg	25%	Free
	- Stemware drinking glasses other than of glass-ceramics			
7013.22.00	-- Of lead crystal	kg	25%	Free
7013.28.00	-- Other	kg	25%	Free
	- Other drinking glasses, other than of glass ceramics			
7013.33.00	-- Of lead crystal	kg	25%	Free
7013.37.00	-- Other	kg	25%	Free
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :			
7013.41.00	-- Of lead crystal	kg	25%	Free
7013.42.00	-- Of glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	25%	Free
7013.49.00	-- Other	kg	25%	Free
	- Other glassware			
7013.91.00	-- Of lead crystal	kg	25%	Free
7013.99.00	-- Other	kg	25%	Free
70.14	7014.00.00 Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked.	kg	10%	Free
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10.00	- Glasses for corrective spectacles	kg	5%	Free
7015.90.00	- Other	kg	5%	Free
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10.00	- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes	kg	25%	Free
7016.90.00	- Other	kg	25%	Free
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10.00	- Of fused quartz or other fused silica	kg	5%	Free
7017.20.00	- Of other glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	5%	Free
7017.90.00	- Other	kg	5%	Free
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery, glass eyes other than prosthetic articles; statuettes and other ornaments of lamp worked glass, other than imitation jewellery; glass micro spheres not exceeding 1 mm in diameter.			
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	kg	25%	Free
7018.20.00	- Glass micro spheres not exceeding 1 mm in diameter	kg	25%	Free
7018.90.00	- Other	kg	25%	Free
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands :			
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	kg	10%	Free
7019.12.00	-- Rovings	kg	10%	Free
7019.19.00	-- Other	kg	10%	Free

	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products			
	-- Mats			
7019.31.10	--- Imported by VAT registered bio-gas plant	kg	10%	Free
7019.31.90	--- Other	kg	25%	Free
	-- Thin sheets (voiles)			
7019.32.10	--- Glass fiber in sheet form imported by VAT registered accumulator manufacturing industry	kg	10%	Free
7019.32.90	--- Other	kg	25%	Free
7019.39.00	-- Other	kg	25%	Free
	- Woven fabrics of rovings			
7019.40.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.40.20	--- Imported by VAT registered bio-gas plant	kg	5%	Free
7019.40.90	--- Other	kg	10%	Free
	- Other woven fabrics			
	-- Of a width not exceeding 30mm			
7019.51.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.51.90	--- Other	kg	10%	Free
	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex			
7019.52.10	--- Fibre glass filter/strainers for deep tubewell)	kg	5%	Free
7019.52.90	--- Other	kg	10%	Free
	-- Other			
7019.59.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.59.90	--- Other	kg	10%	Free
	- Other			
7019.90.10	--- Articles of glass fibre imported by VAT registered bio-gas plant	kg	5%	Free
7019.90.90	--- Other	kg	10%	Free
70.20	Other articles of glass.			
7020.00.10	--- Glass inners for vacuum flasks or for other vacuum vessels	u	10%	Free
7020.00.90	--- Other	kg	25%	Free

Section XIV**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN****Chapter 71****Natural or cultured pearls, precious or semi-precious stones,
precious metals, metals clad with precious metal, and articles thereof;
imitation jewellery; coin****Notes.**

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (A) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (B) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles(*).

(b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder or precious or semi-precious stone (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural,

* The underline portion of this Note constitutes an optional text.

synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter;
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, of less than 2% by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted

amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-heading Notes.

1. For the purposes of sub-headings. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of sub-headings. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the sub-headings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
		I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport.			
	7101.10.00	- Natural pearls	kg	5%	Free
		- Cultured pearls			
	7101.21.00	-- Unworked	kg	5%	Free
	7101.22.00	-- Worked	kg	5%	Free
71.02		Diamonds, whether or not worked, but not mounted or set.			
	7102.10.00	- Unsorted	carat	25%	Free
		- Industrial			
	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.29.00	-- Other	carat	25%	Free
		- Non-industrial			
	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.39.00	-- Other	carat	25%	Free
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
	7103.10.00	- Unworked or simply sawn or roughly shaped	kg	5%	Free
		- Otherwise worked			
	7103.91.00	-- Rubies, sapphires and emeralds	carat	5%	Free
	7103.99.00	-- Other	carat	5%	Free
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
	7104.10.00	- Piezo-electric quartz	kg	5%	Free
	7104.20.00	- Other, unworked or simply sawn or roughly shaped:	kg	5%	Free
	7104.90.00	- Other	kg	5%	Free

71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.10.00	- Of diamonds	carat	10%	Free
	7105.90.00	- Other	kg	10%	Free
II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL					
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
	7106.10.00	- Powder	kg	5%	Free
	7106.91.00	- Other -- Unwrought		BDT 6.00 per 11.664 gm	Free
	7106.92.00	-- Semi-manufactured	kg	BDT 6.00 per 11.664 gm	Free
71.07	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	kg	10%	Free
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	7108.11.00	- Non-monetary -- Powder	kg	10%	Free
	7108.12.00	-- Other unwrought forms		BDT 3000.00 per 11.664 gm	Free
	7108.13.00	-- Other semi-manufactured forms	kg	BDT 3000.00 per 11.664 gm	Free
	7108.20.00	- Monetary	kg	10%	Free
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	10%	Free
71.10		Platinum, unwrought or in semi-manufactured forms or in powder form.			
	7110.11.00	- Platinum -- Unwrought or in powder form	kg	10%	Free
	7110.19.00	-- Other	kg	10%	Free
	7110.21.00	- Palladium -- Unwrought or in powder form	kg	10%	Free
	7110.29.00	-- Other	kg	10%	Free
	7110.31.00	- Rhodium -- Unwrought or in powder form	kg	10%	Free
	7110.39.00	-- Other	kg	10%	Free
	7110.41.00	- Iridium, osmium and ruthenium -- Unwrought or in powder form	kg	10%	Free
	7110.49.00	-- Other	kg	10%	Free
71.11	7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	10%	Free
71.12		Waste and scrap or precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
	7112.30.00	- Ash containing precious metal or precious metal compounds - Other	kg	5%	Free
	7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	5%	Free
	7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	5%	Free
	7112.99.00	-- Other	kg	5%	Free
III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES					
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			

		- Of precious metal whether or not plated or clad with precious metal			
	7113.11.00	-- Of silver	kg	25%	Free
	7113.19.00	-- Of other precious metal	kg	25%	Free
	7113.20.00	- Of base metal clad with precious metal	kg	25%	Free
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
		- Of precious metal whether or not plated or clad with precious metal			
	7114.11.00	-- Of silver	kg	25%	Free
	7114.19.00	-- Of other precious metal	kg	25%	Free
	7114.20.00	- Of base metal clad with precious metal	kg	25%	Free
71.15		Other articles of precious metal or of metal clad with precious metal.			
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	25%	Free
	7115.90.00	- Other	kg	25%	Free
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
	7116.10.00	- Of natural or cultured pearls	kg	25%	Free
	7116.20.00	- Of precious or semi-precious stones (natural synthetic or reconstructed)	kg	25%	Free
71.17		Imitation jewellery.			
		- Of base metal, whether or not plated with precious metal:			
	7117.11.00	-- Cuff-links and studs	kg	25%	Free
	7117.19.00	-- Other	kg	25%	Free
	7117.90.00	- Other	kg	25%	Free
71.18		Coin.			
	7118.10.00	- Coin (other than gold coin), not being legal tender	kg	25%	Free
		- Other			
	7118.90.10	--- Coin for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	kg	5%	Free
	7118.90.90	--- Other	kg	25%	Free

Section XV.**BASE METALS AND ARTICLES OF BASE METAL****Notes.**

- 1.- This Section does not cover :
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites)
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means :
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means :iron and steel, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term, "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them :

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese

- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon,

Subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.03% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subject to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) **Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) **Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Sub-heading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium

- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but not other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	0%	Free
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	0%	Free
	7201.50.00	- Alloy pig iron; spiegeleisen.	kg	0%	Free
72.02		Ferro alloys.			
		- Ferro-manganese:			
	7202.11.00	-- Containing by weight more than 2% of carbon	kg	5%	Free
	7202.19.00	-- Other	kg	5%	Free
		- Ferro-silicon			
	7202.21.00	-- Containing by weight more than 55% of silicon	kg	5%	Free
	7202.29.00	-- Other	kg	5%	Free
	7202.30.00	- Ferro-silico-manganese	kg	5%	Free
		- Ferro-chromium:			
	7202.41.00	-- Containing by weight more than 4% of carbon	kg	5%	Free
	7202.49.00	-- Other	kg	5%	Free

	7202.50.00	- Ferro-silico-chromium	kg	5%	Free
	7202.60.00	- Ferro-nickel	kg	5%	Free
	7202.70.00	- Ferro-molybdenum	kg	5%	Free
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	5%	Free
		- Other			
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	5%	Free
	7202.92.00	-- Ferro-vanadium	kg	5%	Free
	7202.93.00	-- Ferro-niobium	kg	5%	Free
	7202.99.00	-- Other	kg	5%	Free
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore		BDT 1000/- per MT	Free
	7203.90.00	- Other		BDT 1000/- per MT	Free
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.10.00	- Waste and scrap of cast iron	kg	BDT 1500/- per MT	Free
		- Waste and scrap of alloy steel			
	7204.21.00	-- Of stainless steel	kg	BDT 1500/- per MT	Free
	7204.29.00	-- Other	kg	BDT 1500/- per MT	Free
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	BDT 1500/- per MT	Free
		- Other waste and scrap:			
	7204.41.00	--Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	BDT 1500/- per MT	Free
	7204.49.00	-- Other	kg	BDT 1500/- per MT	Free
	7204.50.00	- Remelting scrap ingots	kg	BDT 1500/- per MT	Free
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.10.00	- Granules	kg	5%	Free
		- Powders:			
	7205.21.00	-- Of alloy steel	kg	5%	Free
	7205.29.00	-- Other	kg	5%	Free
		II. - IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
	7206.10.00	- Ingots		BDT 5000/- per MT	Free
	7206.90.00	- Other		BDT 5000/- per MT	Free
72.07		Semi-finished products of iron or non-alloy steel.			
		- Containing by weight less than 0.25% of carbon:			
	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	BDT 5000/- per MT	Free
	7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	BDT 5000/- per	Free

7207.19.00	-- Other		MT BDT 5000/- per	
7207.20.00	- Containing by weight 0.25% or more of carbon	kg	MT BDT 5000/- per	Free
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	kg	MT	Free
	- In coils, not further worked than hot-rolled, with patterns in relief			
7208.10.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.10.90	--- Other	kg	10%	Free
	- Other, in coils, not further worked than hot-rolled, pickled			
	-- Of a thickness of 4.75 mm or more			
7208.25.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.25.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.26.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.26.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.27.10	--- Imported by VAT registered Transformer, pre-fabricated building, bicycle parts and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.27.90	--- Other	kg	10%	Free
	- Other, in coils, not further worked than hot-rolled			
	-- Of a thickness exceeding 10 mm			
7208.36.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.36.90	--- Other	kg	10%	Free
	--Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7208.37.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.37.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.38.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.38.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.39.20	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.39.80	--- Other	kg	10%	Free
	- Not in coils, not further worked than hot-rolled, with patterns in relief			
7208.40.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.40.90	--- Other	kg	10%	Free
	- Other, not in coils, not further worked than hot-rolled			
	-- Of a thickness exceeding 10 mm			
7208.51.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.51.90	--- Other	kg	10%	Free
	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7208.52.10	--- Imported by VAT registered Transformer, pre-fabricated building, motorcycle and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.52.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.53.10	--- Imported by VAT registered Transformer, pre-fabricated building, motorcycle and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.53.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.54.10	--- Imported by VAT registered C.R coil, motorcycle, pre-fabricated building and transformer manufacturing industry	kg	5%	Free

	7208.54.90	--- Other	kg	10%	Free
		-- Other			
	7208.90.10	--- Imported by VAT registered Transformer, pre-fabricated building and the product of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
	7208.90.90	---Other	kg	10%	Free
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
		- In coils, not further worked than cold-rolled (cold-reduced)			
	7209.15.00	-- Of a thickness of 3 mm or more	kg	10%	Free
	7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
		-- Of a thickness of less than 0.5 mm			
	7209.18.10	--- Of secondary quality	kg	25%	Free
	7209.18.90	--- Other	kg	25%	Free
		- Not in coils, not further worked than cold-rolled (cold-reduced)			
	7209.25.00	-- Of a thickness of 3 mm or more	kg	10%	Free
	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7209.28.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7209.90.00	- Other	kg	10%	Free
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
		- Plated or coated with tin			
	7210.11.00	-- Of a thickness of 0.5 mm or more	kg	10%	Free
	7210.12.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7210.20.00	- Plated or coated with lead, including terne- plate	kg	10%	Free
	7210.30.00	- Electrolytically plated or coated with zinc	kg	25%	Free
		- Otherwise plated or coated with zinc			
	7210.41.00	-- Corrugated	kg	25%	Free
		-- Other			
	7210.49.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator manufacturing industry	kg	10%	Free
	7210.49.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.49.90	--- Other	kg	25%	Free
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	10%	Free
		- Plated or coated with aluminium			
		-- Plated or coated with aluminium-zinc alloys			
	7210.61.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.61.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.61.90	--- Other	kg	25%	Free
		-- Other			
	7210.69.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.69.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.69.90	--- Other	kg	25%	Free
		- Painted, varnished or coated with plastics			
	7210.70.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.70.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.70.30	--- Of a thickness of more than 0.6 mm	kg	25%	Free
	7210.70.90	---Other	kg	25%	Free
	7210.90.00	- Other	kg	25%	Free
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
		- Not further worked than hot-rolled			
	7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	10%	Free
	7211.14.00	-- Other, of a thickness of 4.75 mm or more	kg	10%	Free

	7211.19.00	-- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7211.23.00	-- Containing by weight less than 0.25 % of carbon	kg	10%	Free
		-- Other			
	7211.29.10	--- Carbon steel strips of thickness not exceeding 0.125mm	kg	5%	Free
	7211.29.90	--- Other	kg	10%	Free
72.12	7211.90.00	- Other	kg	10%	Free
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.10.00	- Plated or coated with tin	kg	10%	Free
		- Electrolytically plated or coated with zinc			
	7212.20.10	--- Imported by VAT registered refrigerator and air conditioner manufacturing industries	kg	5%	Free
	7212.20.90	--- Other	kg	10%	Free
	7212.30.00	- Otherwise plated or coated with zinc	kg	10%	Free
		- Painted, varnished or coated with plastics			
	7212.40.10	--- Imported by VAT registered refrigerator and air conditioner manufacturing industries	kg	5%	Free
		--- Other			
	7212.40.91	--- Co-polymer coated steel tape imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	7212.40.99	--- Other	kg	10%	Free
	7212.50.00	- Otherwise plated or coated	kg	10%	Free
72.13	7212.60.00	- Clad	kg	10%	Free
		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	25%	Free
	7213.20.00	- Bar and rods of free-cutting steel	kg	25%	Free
		- Other			
		-- Of circular cross-section measuring less than 14 mm in diameter			
	7213.91.10	--- Imported by VAT registered electrode manufacturing and wire drawing industries	kg	5%	Free
	7213.91.90	--- Other	kg	25%	Free
72.14	7213.99.00	-- Other	kg	25%	Free
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
	7214.10.00	- Forged	kg	25%	Free
	7214.20.00	- Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling	kg	25%	Free
	7214.30.00	- Other, of free-cutting steel	kg	25%	Free
		- Other			
		-- Of rectangular (other than square) cross-section			
	7214.91.10	--- Imported by VAT registered leaf spring manufacturing industries	kg	5%	Free
	7214.91.90	--- Other	kg	25%	Free
72.15	7214.99.00	-- Other	kg	25%	Free
		Other bars and rods of iron or non-alloy steel. Of free-cutting steel, not further worked than cold-formed or cold-finished			
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	10%	Free
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	10%	Free
72.16	7215.90.00	- Other	kg	10%	Free
		Angles, shapes and sections of iron or non-alloy steel.			
	7216.10.00	- U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	10%	Free
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm			
	7216.21.00	-- L sections	kg	10%	Free
	7216.22.00	-- T sections	kg	10%	Free
		- U, I or H sections, not further worked than hot-rolled hot-drawn or extruded of a height of 80 mm or more			
	7216.31.00	-- U sections	kg	10%	Free
	7216.32.00	-- I sections	kg	10%	Free

	7216.33.00	-- H sections	kg	10%	Free
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	10%	Free
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished			
	7216.61.00	-- Obtained from flat-rolled products	kg	10%	Free
	7216.69.00	-- Other	kg	10%	Free
		- Other			
	7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	10%	Free
	7216.99.00	-- Other	kg	10%	Free
72.17		Wire of iron or non-alloy steel.			
	7217.10.00	- Not plated or coated, whether or not polished	kg	5%	Free
	7217.20.00	- Plated or coated with zinc	kg	10%	Free
	7217.30.00	- Plated or coated with other base metals	kg	5%	Free
	7217.90.00	- Other	kg	25%	Free
		III. - STAINLESS STEEL			
72.18		Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.			
	7218.10.00	- Ingots and other primary forms	kg	5%	Free
		- Other			
	7218.91.00	-- Of rectangular (other than square) cross-section	kg	5%	Free
	7218.99.00	-- Other	kg	5%	Free
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.			
		- Not further worked than hot-rolled, in coils			
	7219.11.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.14.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than hot-rolled, not in coils			
	7219.21.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.24.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7219.90.00	- Other	kg	10%	Free
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			
		- Not further worked than hot-rolled			
	7220.11.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
		-- Of a thickness of less than 4.75 mm			
	7220.12.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.12.90	--- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7220.20.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.20.90	--- Other	kg	10%	Free
	7220.90.00	- Other	kg	10%	Free
72.21	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	kg	5%	Free
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
	7222.11.00	-- Of circular cross-section	kg	10%	Free
	7222.19.00	-- Other	kg	10%	Free
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7222.30.00	- Other bars and rods	kg	10%	Free
	7222.40.00	- Angles, shapes and sections	kg	10%	Free
72.23	7223.00.00	Wire of stainless steel.	kg	10%	Free

IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL					
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
	7224.10.00	- Ingots and other primary forms	kg	10%	Free
	7224.90.00	- Other	kg	10%	Free
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
		- Of silicon-electrical steel			
	7225.11.00	-- Grain-oriented	kg	5%	Free
	7225.19.00	-- Other	kg	5%	Free
	7225.30.00	- Other, not further worked than hot-rolled, in coils	kg	10%	Free
		- Other, not further worked than hot-rolled, not in coils			
	7225.40.10	--- Imported by VAT registered mould manufacturing industry	kg	0%	Free
	7225.40.90	--- Other	kg	10%	Free
		- Other, not further worked than cold-rolled (cold-reduced)			
	7225.50.10	--- Imported by VAT registered mould manufacturing industry	kg	0%	Free
	7225.50.90	--- Other	kg	10%	Free
		- Other			
	7225.91.00	-- Electrolytically plated or coated with zinc	kg	10%	Free
	7225.92.00	-- Otherwise plated or coated with zinc	kg	10%	Free
	7225.99.00	-- Other	kg	10%	Free
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		- Of silicon-electrical steel			
	7226.11.00	-- Grain-oriented	kg	10%	Free
	7226.19.00	-- Other	kg	5%	Free
	7226.20.00	- Of high speed steel	kg	10%	Free
		- Other			
	7226.91.00	-- Not further worked than hot-rolled	kg	10%	Free
	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free
	7226.99.00	-- Other	kg	10%	Free
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.10.00	- Of high speed steel	kg	10%	Free
	7227.20.00	- Of silico-manganese steel	kg	10%	Free
	7227.90.00	- Other	kg	10%	Free
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
	7228.10.00	- Bars and rods, of high speed steel	kg	10%	Free
	7228.20.00	- Bars and rods, of silico-manganese steel	kg	10%	Free
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free
	7228.40.00	- Other bars and rods, not further worked than forged	kg	10%	Free
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7228.60.00	- Other bars and rods	kg	10%	Free
	7228.70.00	- Angles, shapes and sections	kg	10%	Free
	7228.80.00	- Hollow drill bars and rods	kg	10%	Free
72.29		Wire of other alloy steel			
	7229.20.00	- Of silico-manganese steel	kg	10%	Free
	7229.90.00	- Other	kg	10%	Free

Chapter 73

Articles of iron and steel

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
	7301.10.00	- Sheet piling	kg	10%	Free
	7301.20.00	- Angles, shapes and sections	kg	10%	Free
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.10.00	- Rails	kg	5%	Free
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	10%	Free
	7302.40.00	- Fish-plates and sole plates	kg	10%	Free
	7302.90.00	- Other	kg	10%	Free
73.03	7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	kg	25%	Free
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
		-- Of stainless steel			
	7304.11.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.11.20	--- 8 inch dia or less	kg	25%	Free
		-- Other			
	7304.19.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.19.20	--- 8 inch dia or less	kg	25%	Free
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
		-- Drill pipe of stainless steel			
	7304.22.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.22.20	--- 8 inch dia or less	kg	25%	Free
		-- Other drill pipe			
	7304.23.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.23.20	--- 8 inch dia or less	kg	25%	Free
		-- Other, of stainless steel			
	7304.24.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.24.20	--- 8 inch dia or less	kg	25%	Free
		-- Other			
	7304.29.10	--- Exceeding 8 inch dia	kg	10%	Free
	7304.29.20	--- 8 inch dia or less	kg	25%	Free
		- Other, of circular cross-section, of iron or non-alloy steel			
	7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free
		-- Other			
	7304.39.10	--- Imported by VAT registered motorcycle manufacturing industries	kg	5%	Free
	7304.39.90	--- Other	kg	25%	Free
		- Other, of circular cross-section, of stainless steel			
		-- Cold rolled or cold drawn (cold-reduced)			
	7304.41.10	--- capillary tube of 16 BWG to 29 BWG	kg	5%	Free
	7304.41.90	--- Other	kg	25%	Free

	-- Other				
	7304.49.10 --- Capillary tube of 6 BWG to 29 BWG	kg	5%	Free	
	7304.49.90 --- Other	kg	25%	Free	
	- Other, of circular cross-section, of other alloy steel				
	7304.51.00 -- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free	
	7304.59.00 -- Other	kg	25%	Free	
	7304.90.00 - Other	kg	25%	Free	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel				
	- Line pipe of a kind used for oil or gas pipelines				
	7305.11.00 -- Longitudinally submerged arc welded	kg	10%	Free	
	7305.12.00 -- Other, longitudinally welded	kg	10%	Free	
	7305.19.00 -- Other	kg	10%	Free	
	7305.20.00 - Casing of a kind used in drilling for oil or gas	kg	10%	Free	
	- Other, welded:				
	7305.31.00 -- Longitudinally welded	kg	25%	Free	
	7305.39.00 -- Other	kg	25%	Free	
	7305.90.00 - Other	kg	25%	Free	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.				
	- Line pipe of a kind used for oil or gas pipelines				
	-- Welded, of stainless steel				
	7306.11.10 --- Exceeding 8 inch dia	kg	10%	Free	
	7306.11.20 --- 8 inch dia or less	kg	25%	Free	
	-- Other				
	7306.19.10 --- Exceeding 8 inch dia	kg	10%	Free	
	7306.19.20 --- 8 inch dia or less	kg	25%	Free	
	- Casing and tubing of a kind used in the drilling for oil or gas				
	-- Welded, of stainless steel				
	7306.21.10 --- Exceeding 8 inch dia	kg	10%	Free	
	7306.21.20 --- 8 inch dia or less	kg	25%	Free	
	-- Other				
	7306.29.10 --- Exceeding 8 inch dia	kg	10%	Free	
	7306.29.20 --- 8 inch dia or less	kg	25%	Free	
	7306.30.00 - Other, welded, of circular cross-section of iron or non-alloy steel	kg	25%	Free	
	7306.40.00 - Other, welded, of circular cross-section, of stainless steel	kg	25%	Free	
	7306.50.00 - Other, welded, of circular cross-section, of other alloy steel	kg	25%	Free	
	- Other, welded, of non-circular cross-section				
	7306.61.00 -- Of square or rectangular cross-section	kg	25%	Free	
	7306.69.00 -- Of other non-circular cross-section	kg	25%	Free	
	7306.90.00 - Other	kg	25%	Free	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
	- Cast fittings				
	7307.11.00 -- Of non-malleable cast iron	kg	25%	Free	
	7307.19.00 -- Other	kg	25%	Free	
	- Other of stainless steel				
	7307.21.00 -- Flanges	kg	25%	Free	
	7307.22.00 -- Threaded elbows, bends and sleeves	kg	25%	Free	
	7307.23.00 -- Butt welding fittings	kg	25%	Free	
	7307.29.00 -- Other	kg	25%	Free	
	- Other				
	7307.91.00 -- Flanges	kg	25%	Free	
	7307.92.00 -- Threaded elbows, bends and sleeves	kg	25%	Free	
	7307.93.00 -- Butt welding fittings	kg	25%	Free	
	-- Other				
	7307.99.10 --- Lock ring imported by VAT registered refrigerator manufacturing industry	kg	10%	Free	
	7307.99.90 --- Other	kg	25%	Free	
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and				

		their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for use in structures, of iron or steel.			
	7308.10.00	- Bridges and bridge-sections	kg	25%	Free
	7308.20.00	- Towers and lattice masts	kg	25%	Free
	7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
	7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	kg	25%	Free
	7308.90.00	- Other	kg	25%	Free
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	10%	Free
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7310.10.00	- Of a capacity of 50 L or more - Of a capacity of less than 50 L: -- Cans which are to be closed by soldering or crimping	kg	25%	Free
	7310.21.10	--- Tin plated cans, bottom not closed by soldering or crimping (e.g. Beverage Can Type)	kg	25%	Free
	7310.21.20	--- Tin plated printed cans imported by VAT registered aerosol or airfreshener products manufacturing industry	kg	25%	Free
	7310.21.90	--- Other	kg	25%	Free
	7310.29.00	-- Other	kg	25%	Free
73.11		Containers for compressed or liquefied gas, of iron or steel.			
	7311.00.10	--- Capacity not below 5000 liters including CKD	kg	2%	Free
	7311.00.20	--- LPG gas cylinder capacity below 5000 litres	kg	10%	Free
	7311.00.90	--- Other	kg	2%	Free
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10.00	- Stranded wire, ropes and cables	kg	25%	Free
	7312.90.00	- Other	kg	25%	Free
73.13	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel.	kg	25%	Free
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
		- Woven cloth			
	7314.12.00	-- Endless bands for machinery, of stainless steel	kg	2%	Free
	7314.14.00	-- Other woven cloth, of stainless steel	kg	2%	Free
	7314.19.00	-- Other	kg	25%	Free
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more - Other grill, netting and fencing, welded at the intersection :	kg	25%	Free
	7314.31.00	-- Plated or coated with zinc	kg	10%	Free
	7314.39.00	-- Other	kg	25%	Free
		- Other cloth, grill, netting and fencing			
	7314.41.00	-- Plated or coated with zinc	kg	25%	Free
	7314.42.00	-- Coated with plastics	kg	25%	Free
	7314.49.00	-- Other	kg	25%	Free
	7314.50.00	- Expanded metal	kg	25%	Free
73.15		Chain and parts thereof, of iron or steel.			
		- Articulated link chain and parts thereof: -- Roller chain			
	7315.11.10	--- Of a kind used exclusively in bicycles or cycle rickshaws or automotive vehicles	kg	10%	Free
	7315.11.20	--- Of kind used exclusively in motorcycles	kg	10%	Free
	7315.11.90	--- Other	kg	2%	Free
	7315.12.00	-- Other chain	kg	2%	Free
	7315.19.00	-- Parts	kg	10%	Free
	7315.20.00	- Skid chain	kg	25%	Free

		- Other chain			
	7315.81.00	-- Stud link	kg	25%	Free
	7315.82.00	-- Other, welded link	kg	25%	Free
	7315.89.00	-- Other	kg	25%	Free
	7315.90.00	- Other parts	kg	25%	Free
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	10%	Free
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	kg	25%	Free
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
		- Threaded articles:			
	7318.11.00	-- Coach screws	kg	25%	Free
	7318.12.00	-- Other wood screws	kg	25%	Free
	7318.13.00	-- Screw hooks and screw rings	kg	25%	Free
		-- Self-tapping screws			
	7318.14.10	--- Imported by pre-fabricated building industry	kg	10%	Free
	7318.14.90	--- Other	kg	25%	Free
	7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	kg	25%	Free
	7318.16.00	-- Nuts	kg	25%	Free
	7318.19.00	-- Other	kg	25%	Free
		- Non-threaded articles:			
	7318.21.00	-- Spring washers and other lock washers	kg	2%	Free
	7318.22.00	-- Other washers	kg	25%	Free
		-- Rivets			
	7318.23.10	--- Stapple pin for TV cabinet and Rivets for TV/Radio	kg	10%	Free
	7318.23.90	--- Other	kg	25%	Free
	7318.24.00	-- Cotters and cotter-pins	kg	25%	Free
		-- Other			
	7318.29.10	--- M.S. Nipple	kg	5%	Free
	7318.29.90	--- Other	kg	25%	Free
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40.00	- Safety pins and other pins	kg	25%	Free
	7319.90.00	- Other	kg	25%	Free
73.20		Springs and leaves for springs, of iron or steel.			
	7320.10.00	- Leaf-springs and leaves therefore	kg	25%	Free
	7320.20.00	- Helical springs	kg	25%	Free
	7320.90.00	- Other	kg	25%	Free
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
		- Cooking appliances and plate warmers:			
	7321.11.00	-- For gas fuel or for both gas and other fuels	u	25%	Free
	7321.12.00	-- For liquid fuel	u	25%	Free
	7321.19.00	-- Other, including appliances for solid fuel	u	25%	Free
		- Other appliances			
		-- For gas fuel or for both gas and other fuels:			
	7321.81.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
	7321.81.90	--- Other	u	25%	Free
		-- For liquid fuel			
	7321.82.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
	7321.82.90	--- Other	u	25%	Free
	7321.89.00	-- Other, including appliances for solid fuel	u	25%	Free
	7321.90.00	- Parts	kg	10%	Free
73.22		Radiators for central heading, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			

		- Radiators and parts thereof:			
	7322.11.00	-- Of cast iron	kg	25%	Free
	7322.19.00	-- Other	kg	25%	Free
	7322.90.00	- Other	kg	25%	Free
73.23		Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
		- Other			
	7323.91.00	-- Of cast iron, not enamelled	kg	25%	Free
	7323.92.00	-- Of cast iron, enamelled	kg	25%	Free
	7323.93.00	-- Of stainless steel	kg	25%	Free
	7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	kg	25%	Free
	7323.99.00	-- Other	kg	25%	Free
73.24		Sanitary ware and parts thereof, of iron or steel.			
	7324.10.00	- Sinks and wash basins, of stainless steel	kg	25%	Free
		- Baths			
	7324.21.00	-- Of cast iron, whether or not enamelled	kg	25%	Free
	7324.29.00	-- Other	kg	25%	Free
	7324.90.00	- Other, including parts	kg	25%	Free
73.25		Other cast articles of iron or steel.			
	7325.10.00	- Of non-malleable cast iron	kg	25%	Free
		- Other			
	7325.91.00	-- Grinding balls and similar articles for mills	kg	10%	Free
	7325.99.00	-- Other	kg	25%	Free
73.26		Other articles of iron or steel.			
		- Forged or stamped, but not further worked:			
	7326.11.00	-- Grinding balls and similar articles for mills	kg	10%	Free
	7326.19.00	-- Other	kg	25%	Free
		- Articles of iron or steel wire			
	7326.20.10	--- Bead wire for cycle tyres	kg	10%	Free
	7326.20.90	--- Other	kg	25%	Free
		- Other			
	7326.90.10	--- Steel bobbin	kg	5%	Free
	7326.90.90	--- Other	kg	25%	Free

Chapter 74
Copper and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Refined copper**

Metal containing at least 99.85 per cent by weight of copper; or
Metal containing at least 97.5 per cent by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE - Other elements

Element	Limiting content % by weight
Ag	Silver 0.25
As	Arsenic 0.5
Cd	Cadmium 1.3
Cr	Chromium 1.4
Mg	Magnesium 0.8
Pb	Lead 1.5
S	Sulphur 0.7
Sn	Tin 0.8
Te	Tellurium 0.8
Zn	Zinc 1.0
Zr	Zirconium 0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals, However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral

triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including "modified rectangular") cross-sections exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strips, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other heading.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or

regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:
- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% [see copper-nickel-zinc alloys (nickel silvers)]; and
- any tin content by weight is less than 3 % [see copper-tin alloys (bronzes)].

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
74.01	7401.00.00	Copper mattes; cement copper (precipitated copper).	kg	5%	Free
74.02	7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg	5%	Free
74.03		Refined copper and copper alloys, unwrought.			
		- Refined copper:			
	7403.11.00	-- Cathodes and sections of cathodes	kg	5%	Free
	7403.12.00	-- Wire-bars	kg	5%	Free
	7403.13.00	-- Billets	kg	5%	Free
	7403.19.00	-- Other	kg	5%	Free
		- Copper alloys			
	7403.21.00	-- Copper-zinc base alloys (brass)	kg	5%	Free
	7403.22.00	-- Copper-tin base alloys (bronze)	kg	5%	Free
	7403.29.00	-- Other copper alloys (other than master alloys of heading No. 74.05)	kg	5%	Free
74.04	7404.00.00	Copper waste and scrap.	kg	5%	Free
74.05	7405.00.00	Master alloys of copper.	kg	5%	Free
74.06		Copper powders and flakes.			
	7406.10.00	- Powders of non-lamellar structure	kg	5%	Free

	7406.20.00	- Powders of lamellar structure flakes	kg	5%	Free
74.07		Copper bars, rods and profiles.			
	7407.10.00	- Of refined copper	kg	10%	Free
		- Of copper alloys			
	7407.21.00	-- Of copper-zinc base alloys: (brass)	kg	10%	Free
74.08	7407.29.00	-- Other	kg	10%	Free
		Copper wire.			
		- Of refined copper			
	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	10%	Free
	7408.19.00	-- Other	kg	10%	Free
		- Of copper alloys			
	7408.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
74.09	7408.29.00	-- Other	kg	10%	Free
		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		- Of refined copper			
	7409.11.00	-- In coils	kg	10%	Free
	7409.19.00	-- Other	kg	10%	Free
		- Of copper-zinc base alloys (brass)			
	7409.21.00	-- In coils	kg	10%	Free
	7409.29.00	-- Other	kg	10%	Free
		- Of copper-tin base alloys (bronze)			
	7409.31.00	-- In coils	kg	10%	Free
	7409.39.00	-- Other	kg	10%	Free
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free
74.10	7409.90.00	- Of other copper alloys	kg	10%	Free
		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.			
		- Not backed			
	7410.11.00	-- Of refined copper	kg	10%	Free
	7410.12.00	-- Of copper alloys	kg	10%	Free
		- Backed			
	7410.21.00	-- Of refined copper	kg	10%	Free
74.11	7410.22.00	-- Of copper alloys	kg	10%	Free
		Copper tubes and pipes.			
	7411.10.00	- Of refined copper	kg	5%	Free
		- Of copper alloys			
	7411.21.00	-- Of copper-zinc base alloys (brass)	kg	5%	Free
	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
74.12	7411.29.00	-- Other	kg	5%	Free
		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
	7412.10.00	- Of refined copper	kg	2%	Free
74.13	7412.20.00	- Of copper alloys	kg	2%	Free
	7413.00.00	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.	kg	5%	Free
[74.14]					
74.15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper.			
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg	25%	Free
		- Other articles, not threaded			
	7415.21.00	-- Washers (including spring washers)	kg	2%	Free
	7415.29.00	-- Other	kg	2%	Free
		- Other threaded articles			
		-- Screws; bolts and nuts			
	7415.33.10	--- Screws for wood	kg	25%	Free
	7415.33.90	--- Other	kg	2%	Free
	7415.39.00	-- Other	kg	2%	Free

[74.16]

[74.17]

74.18

Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.

7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
7418.20.00	- Sanitary ware and parts thereof	kg	25%	Free

74.19

Other articles of copper.

7419.10.00	- Chain and parts thereof	kg	25%	Free
	- Other			
	-- Cast, moulded, stamped or forged, but not further worked			
7419.91.10	--- Machinery parts	kg	2%	Free
7419.91.90	--- Other	kg	10%	Free
	- Other			
7419.99.10	--- Machinery parts; Cloth, grill, and netting of copper wire; expended metal of copper	kg	2%	Free
7419.99.90	--- Other	kg	10%	Free

Chapter 75

Nickel and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-sections may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" or which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length,

are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other Elements

Elements		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
	7501.10.00	- Nickel mattes	kg	5%	Free
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5%	Free
75.02		Unwrought nickel.			
	7502.10.00	- Nickel, not alloyed	kg	5%	Free
	7502.20.00	- Nickel alloys	kg	5%	Free
75.03	7503.00.00	Nickel waste and scrap.	kg	5%	Free
75.04	7504.00.00	Nickel powders and flakes.	kg	5%	Free
75.05		Nickel bar, rods, profiles and wire.			
		- Bars, rods and profiles:			
	7505.11.00	-- Of nickel, not alloyed	kg	25%	Free
	7505.12.00	-- Of nickel alloys	kg	25%	Free
		- Wire			
	7505.21.00	-- Of nickel, not alloyed	kg	25%	Free
	7505.22.00	-- Of nickel, alloys	kg	25%	Free
75.06		Nickel plates, sheets, strip and foil.			
	7506.10.00	- Of nickel, not alloyed	kg	25%	Free
	7506.20.00	- Of nickel alloys	kg	25%	Free
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			

	- Tubes and pipes			
7507.11.00	-- Of nickel, not alloyed	kg	2%	Free
7507.12.00	-- Of nickel alloys	kg	2%	Free
7507.20.00	- Tube or pipe fittings	kg	2%	Free
75.08	Other articles of nickel.			
7508.10.00	- Cloth, grill and netting, of nickel wire	kg	10%	Free
	- Other			
7508.90.10	--- Parts for machinery	kg	2%	Free
7508.90.90	--- Other	kg	10%	Free

Chapter 76**Aluminium and articles thereof****Note.**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (Otherwise then by simple trimming or de-scaling), provided that they have not thereby assumed the character or articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two side being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provide that they do not assume the character of articles or products of other headings.

Headings. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1) each	0.1⁽²⁾
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.	
(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
76.01		Unwrought Aluminium.			
	7601.10.00	- Aluminium, not alloyed	kg	5%	Free
	7601.20.00	- Aluminium alloys	kg	5%	Free
76.02	7602.00.00	Aluminium waste and scrap.	kg	5%	Free

76.03		Aluminium powders and flakes.			
	7603.10.00	- Powder of non-lamellar structure	kg	5%	Free
	7603.20.00	- Powder of lamellar structure; flakes	kg	5%	Free
76.04		Aluminium bars, rods and profiles.			
	7604.10.00	- Of aluminium, not alloyed	kg	10%	Free
		- Of aluminium alloys:			
	7604.21.00	-- Hollow profiles	kg	10%	Free
	7604.29.00	-- Other	kg	10%	Free
76.05		Aluminium wire.			
		- Of aluminium, not alloyed:			
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	10%	Free
	7605.19.00	-- Other	kg	25%	Free
		- Of aluminium alloys			
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	10%	Free
	7605.29.00	-- Other	kg	25%	Free
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
		- Rectangular (including square)			
	7606.11.00	-- Of Aluminium, not alloyed	kg	10%	Free
	7606.12.00	-- Of Aluminium, alloys	kg	10%	Free
		- Other			
	7606.91.00	-- Of aluminium, not alloyed	kg	10%	Free
	7606.92.00	-- Of aluminium alloys	kg	10%	Free
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
		- Not backed			
		-- Rolled but not further worked (unprinted)			
	7607.11.10	--- Imported by VAT registered manufacturing industries	kg	5%	Free
	7607.11.90	--- Other	kg	10%	Free
	7607.19.00	-- Other	kg	10%	Free
		- Backed			
	7607.20.10	--- Backed by paper/paper board	kg	25%	Free
		--- Other			
	7607.20.91	---- Imported by VAT registered refrigerator and air conditioner assembling industries	kg	10%	Free
	7607.20.99	---- Other	kg	25%	Free
76.08		Aluminium tubes and pipes.			
	7608.10.00	- Of aluminium, not alloyed	kg	2%	Free
	7608.20.00	- Of aluminium alloys	kg	2%	Free
76.09	7609.00.00	Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	2%	Free
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles tubes and the like, prepared for use in structures.			
	7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
		- Other			
	7610.90.10	--- Aluminium composite panel	kg	25%	Free
	7610.90.90	--- Other	kg	25%	Free
76.11	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	10%	Free
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7612.10.00	- Collapsible tubular containers	kg	10%	Free
		- Other			
	7612.90.10	--- Aluminium can for inhaler, 19 ml; Aluminium sachet printed with name of medicine	kg	5%	Free

	7612.90.90	--- Other	kg	10%	Free
76.13	7613.00.00	Aluminium containers for compressed or liquefied gas.	kg	2%	Free
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
	7614.10.00	- With steel core	kg	25%	Free
	7614.90.00	- Other	kg	25%	Free
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and like, of aluminium; sanitary ware and parts thereof, of aluminium.			
	7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	7615.20.00	- Sanitary ware and parts thereof	kg	25%	Free
76.16		Other articles of aluminium.			
	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	10%	Free
		- Other			
	7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	10%	Free
	7616.99.00	-- Other	kg	10%	Free

Chapter 78

Lead and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles, (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expressions also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after productions (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil

with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note.

In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE -OTHER ELEMENTS

Elements		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
78.01		Unwrought lead.			
	7801.10.00	- Refined lead	kg	5%	Free
		- Other			
	7801.91.00	-- Containing by weight antimony as the principal other element	kg	5%	Free
	7801.99.00	-- Other	kg	5%	Free
78.02	7802.00.00	Lead waste and scrap.	kg	5%	Free
[78.03]					
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			
		- Plates, sheets, strip and foil			
	7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	25%	Free
	7804.19.00	-- Other	kg	25%	Free
	7804.20.00	- Powders and flakes	kg	10%	Free
[78.05]					
78.06		Other articles of lead.			
	7806.00.10	--- Parts for machinery	kg	2%	Free
	7806.00.90	--- Other	kg	10%	Free

Chapter 79

Zinc and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other heading.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other heading.

Heading 79.05, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex

polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note.

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 2.5%

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
79.01		Unwrought zinc.			
		- Zinc, not alloyed			
		-- Containing by weight 99.99% or more of zinc			
	7901.11.10	--- Zinc callots	kg	10%	Free
	7901.11.90	--- Other	kg	5%	Free
	7901.12.00	-- Containing by weight less than 99.99% of zinc	kg	10%	Free
	7901.20.00	- Zinc alloys	kg	10%	Free
79.02	7902.00.00	Zinc waste and scrap.	kg	5%	Free
79.03		Zinc dust, powders and flakes.			
	7903.10.00	- Zinc dust	kg	5%	Free
	7903.90.00	- Other	kg	10%	Free
79.04	7904.00.00	Zinc bars, rods, profiles and wire	kg	10%	Free
79.05	7905.00.00	Zinc plates, sheets, strip and foil.	kg	10%	Free
[79.06]					
79.07		Other articles of zinc.			
	7907.00.10	--- Parts of machinery	kg	2%	Free
	7907.00.90	--- Other	kg	10%	Free

Chapter 80**Tin and articles thereof****Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
80.01		Unwrought tin			
	8001.10.00	- Tin, not alloyed	kg	5%	Free
	8001.20.00	- Tin alloys	kg	5%	Free
80.02	8002.00.00	Tin waste and scrap	kg	5%	Free
80.03	8003.00.00	Tin bars, rods, profiles and wire.	kg	10%	Free
[80.04]					
[80.05]					
[80.06]					
80.07		Other articles of tin.			
	8007.00.10	--- Castings and forgings not further worked	kg	2%	Free
	8007.00.20	--- Parts of machinery	kg	2%	Free
	8007.00.90	--- Other	kg	10%	Free

Chapter 81

Other base metals; cermets; articles thereof

Sub-heading Note.

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "Wire" and "plates, sheet, strip and foil" applies, *mutatis mutandis*, to this Chapter.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.10.00	- Powders	kg	10%	Free
		- Other			
	8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	10%	Free
	8101.96.00	-- Wire	kg	5%	Free
	8101.97.00	-- Waste and scrap	kg	10%	Free
	8101.99.00	-- Other	kg	10%	Free
81.02		Molybdenum and articles thereof, including waste and scrap.			
	8102.10.00	- Powders	kg	10%	Free
		- Other			
	8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	10%	Free
	8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%	Free
	8102.96.00	-- Wire	kg	10%	Free
	8102.97.00	-- Waste and scrap	kg	10%	Free
	8102.99.00	-- Other	kg	10%	Free
81.03		Tantalum and articles thereof, including waste and scrap.			
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	10%	Free
	8103.30.00	- Waste and scrap	kg	10%	Free
	8103.90.00	- Other	kg	10%	Free
81.04		Magnesium and articles thereof, including waste and scrap.			
		- Unwrought magnesium:			
	8104.11.00	-- Containing at least 99.8% by weight of magnesium	kg	10%	Free
	8104.19.00	-- Other	kg	10%	Free
	8104.20.00	- Waste and scrap	kg	10%	Free
	8104.30.00	- Raspings, turnings and granules, graded according to size; powders	kg	10%	Free
		- Other			
	8104.90.10	--- Tubes and pipes; foil; hollow bars	kg	2%	Free
	8104.90.90	--- Other	kg	10%	Free
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	10%	Free
	8105.30.00	- Waste and scrap	kg	10%	Free
	8105.90.00	- Other	kg	10%	Free
81.06	8106.00.00	Bismuth and articles thereof, including waste and scrap.	kg	10%	Free
81.07		Cadmium and articles thereof, including waste and scrap.			
	8107.20.00	- Unwrought cadmium; powders	kg	10%	Free
	8107.30.00	- Waste and scrap	kg	10%	Free
	8107.90.00	- Other	kg	10%	Free
81.08		Titanium and articles thereof, including waste and scrap.			
	8108.20.00	- Unwrought titanium; powders	kg	10%	Free
	8108.30.00	- Waste and scrap	kg	10%	Free
	8108.90.00	- Other	kg	10%	Free
81.09		Zirconium and articles thereof, including waste and scrap.			
	8109.20.00	- Unwrought zirconium; powders	kg	10%	Free

	8109.30.00	- Waste and scrap	kg	10%	Free
	8109.90.00	- Other	kg	10%	Free
81.10		Antimony and articles thereof, including waste and scrap.			
	8110.10.00	- Unwrought antimony; powders	kg	10%	Free
	8110.20.00	- Waste and scrap	kg	10%	Free
	8110.90.00	- Other	kg	10%	Free
81.11	8111.00.00	Manganese and articles thereof, including waste and scrap.	kg	10%	Free
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
		- Beryllium			
	8112.12.00	-- Unwrought; powders	kg	10%	Free
	8112.13.00	-- Waste and scrap	kg	10%	Free
	8112.19.00	-- Other	kg	10%	Free
		- Chromium			
	8112.21.00	-- Unwrought; powders	kg	10%	Free
	8112.22.00	-- Waste and scrap	kg	10%	Free
	8112.29.00	-- Other	kg	10%	Free
		- Thallium			
	8112.51.00	-- Unwrought; powders	kg	10%	Free
	8112.52.00	-- Waste and scrap	kg	10%	Free
	8112.59.00	-- Other	kg	10%	Free
		- Other			
	8112.92.00	-- Unwrought; Waste and scrap; powders	kg	10%	Free
	8112.99.00	-- Other	kg	10%	Free
81.13	8113.00.00	Cermets and articles thereof, including waste and scrap.	kg	10%	Free

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
	8201.10.00	- Spades and shovels	kg	25%	Free
	8201.30.00	- Mattocks, picks, hoes and rakes	kg	25%	Free
	8201.40.00	- Axes, bill hooks and similar hewing tools	kg	25%	Free
	8201.50.00	- Secateurs and similar one-handed pruners and shears(including poultry shears)	kg	25%	Free
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	25%	Free
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	25%	Free
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
	8202.10.00	- Hand saws	kg	25%	Free

8202.20.00	- Band saw blades	kg	10%	Free
	- Circular saw blades (including slitting or slotting saw blades) :			
8202.31.00	-- With working part of steel	kg	2%	Free
8202.39.00	-- Other, including parts	kg	2%	Free
8202.40.00	- Chain saw blades	kg	2%	Free
	- Other saw blades			
8202.91.00	-- Straight saw blades, for working metal	kg	2%	Free
	-- Other			
8202.99.10	--- Toothless saw blades	kg	10%	Free
8202.99.90	--- Other	kg	2%	Free
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
	- Files, rasps and similar tools			
8203.10.10	--- Files for cutting ampoules	kg	5%	Free
8203.10.90	--- Other	kg	10%	Free
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	10%	Free
8203.30.00	- Metal cutting shears and similar tools	kg	2%	Free
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	2%	Free
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
	- Hand-operated spanners and wrenches			
8204.11.00	-- Non-adjustable	kg	10%	Free
8204.12.00	-- Adjustable	kg	10%	Free
8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	2%	Free
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10.00	- Drilling, threading or tapping tools	kg	2%	Free
8205.20.00	- Hammers and sledge hammers	kg	10%	Free
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	10%	Free
8205.40.00	- Screwdrivers	kg	10%	Free
	- Other hand tools (including glaziers' diamonds)			
8205.51.00	-- Household tools	kg	10%	Free
	-- Other			
8205.59.10	--- Fibre optic cable fusion slicer	kg	5%	Free
8205.59.90	--- Other	kg	10%	Free
8205.60.00	- Blow lamps	kg	10%	Free
8205.70.00	- Vices, clamps and the like	kg	10%	Free
8205.90.00	- Other, including sets of articles of two or more of sub-headings of this heading	kg	10%	Free
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.			
		kg	10%	Free
82.07	Interchangeable tools for hand tools, whether or not power-operated or for machine - tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or, screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools			
	- Rock drilling or earth boring tools :			
8207.13.00	-- With working part of cermet	kg	2%	Free
8207.19.00	-- Other, including parts	kg	2%	Free
8207.20.00	- Dies for drawing or extruding metal	kg	2%	Free
8207.30.00	- Tools for pressing, stamping or punching	kg	2%	Free
8207.40.00	- Tools for tapping or threading	kg	2%	Free
8207.50.00	- Tools for drilling, other than for rock drilling	kg	2%	Free
8207.60.00	- Tools for boring or broaching	kg	2%	Free
8207.70.00	- Tools for milling	kg	2%	Free
8207.80.00	- Tools for turning	kg	2%	Free
8207.90.00	- Other interchangeable tools	kg	2%	Free
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10.00	- For metal working	kg	2%	Free
8208.20.00	- For wood working	kg	2%	Free

	8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	2%	Free
	8208.40.00	- For agricultural, horticultural or forestry machines	kg	2%	Free
	8208.90.00	- Other	kg	2%	Free
82.09	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	2%	Free
82.10	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.	kg	25%	Free
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades thereof.			
	8211.10.00	- Sets of assorted articles	u	25%	Free
		- Other			
	8211.91.00	-- Table knives having fixed blades	u	25%	Free
	8211.92.00	-- Other knives having fixed blades	u	25%	Free
	8211.93.00	-- Knives having other than fixed blades	u	25%	Free
	8211.94.00	-- Blades	kg	25%	Free
	8211.95.00	-- Handles of base metal	kg	25%	Free
82.12		Razors and razor blades (including razor blade blanks in strips).			
	8212.10.00	- Razors	u	25%	Free
		- Safety razor blades, including razor blade blanks in strips:			
		--- Stainless steel			
	8212.20.11	---- Perforated blades, including blade blanks in strips or pieces width not exceeding half inch	u	10%	Free
	8212.20.19	---- Other	u	25%	Free
	8212.20.90	--- Other	u	25%	Free
	8212.90.00	- Other parts	kg	25%	Free
82.13	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	kg	25%	Free
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	25%	Free
	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	kg	25%	Free
	8214.90.00	- Other	kg	25%	Free
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
	8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	25%	Free
	8215.20.00	- Other sets of assorted articles	kg	25%	Free
		- Other:			
	8215.91.00	-- Plated with precious metal	kg	25%	Free
	8215.99.00	-- Other	kg	25%	Free

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapter 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.10.00	- Padlocks	kg	25%	Free
		- Locks of a kind used for motor vehicles			
	8301.20.10	--- Locks of a kind used for motorcycle imported by VAT registered motorcycle manufacturing industries	kg	25%	Free
	8301.20.90	--- Other	kg	25%	Free
	8301.30.00	- Locks of a kind used for furniture	kg	25%	Free
	8301.40.00	- Other locks	kg	25%	Free
	8301.50.00	- Clasps and frames with clasps, incorporating locks	kg	25%	Free
	8301.60.00	- Parts	kg	25%	Free
	8301.70.00	- Keys presented separately	kg	25%	Free
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10.00	- Hinges	kg	25%	Free
	8302.20.00	- Castors	kg	25%	Free
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	25%	Free
		- Other mountings, fittings and similar articles:			
	8302.41.00	-- Suitable for buildings	kg	25%	Free
	8302.42.00	-- Suitable for furniture	kg	25%	Free
		-- Other			
	8302.49.10	--- Device/fittings for barred windows and or panic exit doors	kg	5%	Free
	8302.49.90	--- Other	kg	25%	Free
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	25%	Free
	8302.60.00	- Automatic door closers	kg	25%	Free
83.03	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	25%	Free
83.04	8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	kg	25%	Free
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			

	8305.10.00	- Fittings for loose-leaf binders or files	kg	25%	Free
	8305.20.00	- Staples in strips	kg	25%	Free
	8305.90.00	- Other, including parts	kg	25%	Free
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
	8306.10.00	- Bells, gongs and the like	kg	25%	Free
	8306.21.00	- Statuettes and other ornaments:			
	8306.29.00	-- Plated with precious metal	kg	25%	Free
	8306.30.00	-- Other	kg	25%	Free
83.07		Flexible tubing of base metal, with or without fittings.			
	8307.10.00	- Photograph, picture or similar frames; mirrors	kg	25%	Free
	8307.10.00	- Of iron or steel	kg	10%	Free
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
	8307.90.00	- Of other base metal	kg	10%	Free
	8308.10.00	- Hooks, eyes and eyelets	kg	25%	Free
	8308.20.00	- Tubular or bifurcated rivets	kg	25%	Free
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
	8308.90.00	- Other, including parts	kg	25%	Free
	8309.10.00	- Crown corks	kg	10%	Free
	8309.10.00	- Other			
	8309.90.10	--- Lug caps	kg	10%	Free
	8309.90.20	--- Container seal	kg	5%	Free
	8309.90.30	--- Combination seal for vials	kg	10%	Free
	8309.90.90	--- Other	kg	25%	Free
83.10		Sign-plates, name-plates, address-plates and similar plates, numbers letters and other symbols, of base metal, excluding those of, heading 94.05.			
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
	8310.00.00		kg	25%	Free
	8311.10.00	- Coated electrodes of base metal, for electric-arc-welding	kg	25%	Free
	8311.20.00	- Cored wire of base metal, for electric-arc-welding	kg	25%	Free
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	10%	Free
	8311.90.00	- Other	kg	10%	Free

Section XVI**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS; AND PARTS
AND ACCESSORIES OF SUCH ARTICLES****Notes.**

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV)
 - (e) Transmission or conveyor belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings. 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of headings 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules;
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38, and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines, of that kind or in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29, or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

- 1.- This Chapter does not cover :
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- **Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :**

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
- (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

- 9.- (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10.00	- Nuclear reactors	kg	2%	Free
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	2%	Free
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	2%	Free
	8401.40.00	- Parts of nuclear reactors	kg	2%	Free
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		- Steam or other vapour generating boilers			
	8402.11.00	-- Water tube boilers with a steam production exceeding 45 t per hour	kg	2%	Free
	8402.12.00	-- Water tube boilers with a steam production not exceeding 45t per hour	kg	2%	Free
	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	kg	2%	Free
	8402.20.00	- Super-heated water boilers	kg	2%	Free
	8402.90.00	- Parts	kg	2%	Free
84.03		Central heading boilers other than those of heading 84.02.			
	8403.10.00	- Boilers	kg	2%	Free
	8403.90.00	- Parts	kg	2%	Free
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03(for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.			
	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	2%	Free
	8404.20.00	- Condensers for steam or other vapour power units	kg	2%	Free
	8404.90.00	- Parts	kg	2%	Free
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	2%	Free
	8405.90.00	- Parts	kg	2%	Free
84.06		Steam turbines and other vapour turbines.			
	8406.10.00	- Turbines for marine propulsion	u	2%	Free
		- Other turbines			
	8406.81.00	-- Of an output exceeding 40 MW	u	2%	Free
	8406.82.00	-- Of an output not exceeding 40 MW	u	2%	Free
	8406.90.00	- Parts	kg	2%	Free
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.10.00	- Aircraft engines	u	0%	Free
		- Marine propulsion engines			
	8407.21.00	-- Outboard motors	u	5%	Free
	8407.29.00	-- Other	u	2%	Free
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
		-- Of a cylinder capacity not exceeding 50 cc			
	8407.31.10	--- Two-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.20	--- Four-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8407.32.10	--- Two stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc			
	8407.33.10	--- Two stroke engine 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 1,000 cc			
	8407.34.10	--- Bus or Truck engine with inbuilt CNG mechanism	u	10%	Free
	8407.34.90	--- Other	u	25%	Free

		- Other engines			
	8407.90.10	--- Engine for Industrial use	u	2%	Free
	8407.90.90	--- Other	u	25%	Free
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.10.00	- Marine propulsion engines	u	2%	Free
		- Engines of a kind used for the propulsion of vehicles of chapter 87			
	8408.20.10	--- Two-stroke engine for three wheelers and auto-richshaw	u	25%	Free
	8408.20.20	--- Four-stroke engines for three wheelers and auto-richshaw	u	25%	Free
		--- Engines of 2600 cc or more (used for vehicles of heading 87.02 & 87.04)			
	8408.20.31	---- Bus or Truck engine with inbuilt CNG mechanism	u	10%	Free
	8408.20.39	---- Other	u	25%	Free
	8408.20.90	--- Other engines for vehicles of chapter no. 87	u	25%	Free
		- Other engine			
	8408.90.10	--- Engines of capacity 3 to 45 HP	u	2%	Free
	8408.90.20	--- Engines for fishing trawler; Engines for industrial use	u	2%	Free
	8408.90.90	--- Other	u	10%	Free
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
	8409.10.00	- For aircraft engines	kg	0%	Free
		- Other			
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
	8409.91.10	--- For engines of industrial use and of fishing trawler	kg	2%	Free
	8409.91.90	--- Other	kg	5%	Free
		-- Other			
	8409.99.10	--- For engines of industrial use and of fishing trawler	kg	2%	Free
	8409.99.90	--- Other	kg	5%	Free
84.10		Hydraulic turbines, water wheels, and regulators therefor.			
		- Hydraulic turbines and water wheels			
	8410.11.00	-- Of a power not exceeding 1,000 kW	u	2%	Free
	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	2%	Free
	8410.13.00	-- Of a power exceeding 10,000 kW	u	2%	Free
	8410.90.00	- Parts, including regulators	kg	2%	Free
84.11		Turbo-jets, turbo-propellers and other gas turbines.			
		- Turbo-jets			
	8411.11.00	-- Of a thrust not exceeding 25 kN	u	2%	Free
	8411.12.00	-- Of a thrust exceeding 25 kN	u	2%	Free
		- Turbo-propellers			
	8411.21.00	-- Of a power not exceeding 1,100 kW	u	2%	Free
	8411.22.00	-- Of a power exceeding 1,100 kW	u	2%	Free
		- Other gas turbines			
	8411.81.00	-- Of a power not exceeding 5,000 kW	u	2%	Free
	8411.82.00	-- Of a power exceeding 5,000 kW	u	2%	Free
		- Parts			
	8411.91.00	-- Of turbo-jets or turbo-propellers	kg	2%	Free
	8411.99.00	-- Other	kg	2%	Free
84.12		Other engines and motors.			
		- Reaction engines other than turbo-jets			
	8412.10.10	--- For aircraft	u	0%	Free
	8412.10.90	--- Other	u	2%	Free
		- Hydraulic power engines and motors			
	8412.21.00	-- Linear acting (cylinders)	u	2%	Free
	8412.29.00	-- Other	u	2%	Free
		- Pneumatic power engines and motors			
	8412.31.00	-- Linear acting (cylinders)	u	2%	Free
	8412.39.00	-- Other	u	2%	Free
	8412.80.00	- Other	u	2%	Free
		- Parts			
	8412.90.10	--- For aircraft engines	kg	0%	Free
	8412.90.90	--- Other	kg	2%	Free
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		- Pumps fitted or designed to be fitted with a measuring device			

8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	2%	Free
8413.19.00	-- Other	u	2%	Free
8413.20.00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19	u	25%	Free
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	10%	Free
8413.40.00	- Concrete pumps	u	2%	Free
8413.50.00	- Reciprocating positive displacement pumps	u	2%	Free
8413.60.00	- Rotary positive displacement pumps	u	2%	Free
8413.70.00	- Other centrifugal pumps	u	2%	Free
	- Other pumps; liquid elevators			
8413.81.00	-- Pumps	u	2%	Free
8413.82.00	-- Liquid elevators, nes	u	2%	Free
	- Parts			
8413.91.00	-- Of pumps	kg	2%	Free
8413.92.00	-- Of liquid elevators	kg	5%	Free
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10.00	- Vacuum pumps	u	2%	Free
8414.20.00	- Hand-or foot-operated air pumps	u	25%	Free
	- Compressors of a kind used in refrigerating equipment			
8414.30.10	--- For industrial use	u	2%	Free
8414.30.90	--- Other	u	5%	Free
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	2%	Free
	- Fans			
	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W			
8414.51.10	--- Domestic room fans	u	25%	Free
8414.51.90	--- Other	u	25%	Free
	-- Other			
8414.59.10	--- Ventilation exhaust fan with blade rotating diameter of 24 " or more	u	2%	Free
8414.59.20	--- Laminar air flow equipment, industrial type	u	2%	Free
8414.59.90	--- Other	u	25%	Free
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	25%	Free
	- Other			
8414.80.10	--- Air compressors	u	2%	Free
8414.80.20	--- Industrial blower; Blowers for use in pisciculture and in tea industries	u	2%	Free
8414.80.30	--- Pumps and compressors	u	5%	Free
8414.80.90	--- Other	u	25%	Free
	- Parts			
8414.90.10	--- Of fan	u	25%	Free
8414.90.90	--- Other	kg	10%	Free
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
	- Window or wall types, self-contained or "split-system"			
8415.10.10	--- Requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.10.90	--- Other	u	25%	Free
	- Of a kind used for persons, in motor vehicles			
8415.20.10	--- Air conditioning machine requiring more than 90,000 BTU or equivalent of a kind used for persons, in motor vehicles imported by VAT registered bus body building industry.	u	2%	Free
8415.20.90	--- Other	u	25%	Free
	- Other			
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)			
8415.81.10	--- requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.81.20	--- Air handling unit & HVAC system imported by VAT registered pharmaceutical industries requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.81.90	--- Other	u	25%	Free
	-- Other, incorporating a refrigerating unit			
8415.82.10	--- requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.82.20	--- Air handling unit & HVAC system imported by VAT registered pharmaceutical industries requiring more than 90,000 BTU or equivalent	u	2%	Free

	8415.82.90	--- Other	u	25%	Free
		-- Not incorporating a refrigerating unit			
	8415.83.10	--- For textile requiring more than 90,000 BTU or equivalent	u	2%	Free
	8415.83.90	--- Other	u	25%	Free
		- Parts			
	8415.90.10	--- Indoor or outdoor unit	u	25%	Free
		--- Other			
	8415.90.91	--- Imported by VAT registered air conditioner manufacturing industry	kg	25%	Free
	8415.90.99	--- Other	kg	25%	Free
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
	8416.10.00	- Furnace burners for liquid fuel	kg	2%	Free
	8416.20.00	- Other furnace burners, including combination burners	kg	2%	Free
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	2%	Free
	8416.90.00	- Parts	kg	2%	Free
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	u	2%	Free
	8417.20.00	- Bakery ovens, including biscuit ovens	u	2%	Free
	8417.80.00	- Other	u	2%	Free
	8417.90.00	- Parts	kg	2%	Free
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15			
	8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	u	25%	Free
		- Refrigerators, household type			
	8418.21.00	-- Compression-type	u	25%	Free
	8418.29.00	-- Other	u	25%	Free
	8418.30.00	- Freezers of the chest type, not exceeding 800 L capacity	u	25%	Free
	8418.40.00	- Freezers of the upright type, not exceeding 900 L capacity	u	25%	Free
		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment			
	8418.50.10	---- Imported by VAT registered supershop	u	25%	Free
	8418.50.90	--- Other	u	25%	Free
		- Other refrigerating or freezing equipment; heat pumps			
		-- Heat pumps other than air conditioning machines of heading 84.15			
	8418.61.10	--- Industrial	u	2%	Free
	8418.61.90	--- Other	u	25%	Free
		-- Other			
	8418.69.10	--- Industrial	u	2%	Free
		--- Other			
	8418.69.91	---- Freezers of the chest type, exceeding 800 L capacity	u	25%	Free
	8418.69.92	---- Freezers of the upright type, exceeding 900 L capacity	u	25%	Free
	8418.69.93	---- Freezer or storage box of exceeding 2000 L capacity imported by VAT registered ice-cream manufacturing industries	u	2%	Free
	8418.69.99	---- Other	u	25%	Free
		- Parts			
	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	25%	Free
		-- Other			
	8418.99.10	--- Imported by VAT registered refrigerator and freezer manufacturing industries	kg	25%	Free
	8418.99.90	--- Other	kg	25%	Free
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
		- Instantaneous or storage water heaters, non-electric			
	8419.11.00	-- Instantaneous gas water heaters	u	10%	Free
	8419.19.00	-- Other	u	10%	Free
	8419.20.00	- Medical, surgical or laboratory sterilises	u	2%	Free

	- Dryers			
8419.31.00	-- For agricultural products	u	2%	Free
8419.32.00	-- For wood, paper pulp, paper or paperboard	u	2%	Free
8419.39.00	-- Other	u	2%	Free
	- Distilling or rectifying plant			
8419.40.10	--- water distillation equipment up to 20 litre	u	10%	Free
8419.40.20	--- Solar power operated water distillation plant	u	2%	Free
8419.40.90	--- Other	u	2%	Free
8419.50.00	- Heat exchange units	u	2%	Free
8419.60.00	- Machinery for liquefying air or other gases	u	2%	Free
	- Other machinery, plant and equipment			
8419.81.00	-- For making hot drinks or for cooking or heating food	u	2%	Free
8419.89.00	-- Other	u	2%	Free
8419.90.00	- Parts	kg	2%	Free
84.20	Calendering or other rolling machines other than for metals or glass, and cylinders therefore.			
8420.10.00	- Calendering or other rolling machines	u	2%	Free
	- Parts			
8420.91.00	-- Cylinders	kg	2%	Free
8420.99.00	-- Other	kg	2%	Free
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	- Centrifuges, including centrifugal dryers			
8421.11.00	-- Cream separators	u	2%	Free
8421.12.00	-- Laundry dryer of 1 bhp or more	u	2%	Free
	-- Other			
8421.19.10	-- For laboratory use and for Industrial use	u	2%	Free
8421.19.90	--- Other	u	25%	Free
	- Filtering or purifying machinery and apparatus for liquids			
	-- For filtering or purifying water			
8421.21.10	--- Sterilisers for laboratory use	u	2%	Free
8421.21.20	--- Domestic type water purifying apparatus/machine	u	2%	Free
	--- Other			
8421.21.91	---- Filtering or purifying machinery and apparatus to be used with swimming pools	u	10%	Free
8421.21.92	---- Water purifying machine (industrial type)	u	2%	Free
8421.21.93	---- Effluent (waste water) Treatment Plant	u	2%	Free
8421.21.94	---- Carbon filter, filter housing, deffuser imported by VAT registered water purifying machine/apparatus manufacturing industry	u	5%	Free
8421.21.99	---- Other	u	25%	Free
8421.22.00	-- For filtering or purifying beverages other than water	u	5%	Free
8421.23.00	-- Oil or petrol-filters for internal combustion engines	u	25%	Free
	-- Other			
8421.29.10	--- Cartridge/Membrane filter imported by VAT registered pharmaceuticals or water purifying machine/apparatus manufacturing industry	u	5%	Free
8421.29.20	--- Haemodialyser (Artificial Kidney)	u	0%	Free
8421.29.90	--- Other	u	25%	Free
	- Filtering or purifying machinery and apparatus for gases			
8421.31.00	-- Intake air filters for internal combustion engines	u	25%	Free
	-- Other			
8421.39.10	--- Catalytic converter and diesel particulate filter	u	5%	Free
8421.39.20	--- Industrial filter for air or other gases; Overhead travelling cleaner, dust extractor or cyclone of industrial type	u	2%	Free
8421.39.30	--- Leucocyte filter	u	0%	Free
8421.39.90	--- Other	u	25%	Free
	- Parts			
8421.91.00	-- Of centrifuges, including centrifugal dryers	kg	2%	Free
8421.99.00	-- Other	kg	2%	Free
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers, machinery for capsuling bottles, jars, tubes and similar containers, other packing or wrapping machinery(including heat-shrink wrapping machinery); machinery for aerating beverages.			

	- Dish washing machines			
8422.11.00	-- Of the household type	u	5%	Free
8422.19.00	-- Other	u	2%	Free
8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	2%	Free
8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	2%	Free
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	2%	Free
8422.90.00	- Parts	kg	2%	Free
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	- Personal weighing machines, including baby scales; household scales			
8423.10.10	--- Neonatal scale with spring	u	5%	Free
8423.10.90	--- Other	u	10%	Free
8423.20.00	- Scales for continuous weighing of goods on conveyors	u	2%	Free
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	2%	Free
	- Other weighing machinery			
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	u	10%	Free
	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg			
8423.82.10	--- Weighing capacity exceeding 200Kg	u	2%	Free
8423.82.90	--- Other	u	10%	Free
8423.89.00	-- Other	u	2%	Free
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	2%	Free
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10.00	- Fire extinguishers, whether or not charged	u	5%	Free
	- Spray guns and similar appliances			
8424.20.10	--- Of industrial use	u	2%	Free
8424.20.20	--- Metered valves for inhaler	u	5%	Free
8424.20.30	--- Sprinkler system and equipments	kg	5%	Free
8424.20.90	--- Other	u	10%	Free
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	2%	Free
	- Other appliances			
8424.81.10	--- Hand-operated sprayers for agricultural use	u	5%	Free
8424.81.90	--- Other	u	2%	Free
8424.89.00	-- Other	u	2%	Free
8424.90.00	- Parts	kg	2%	Free
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
8425.11.00	-- Powered by electric motor	u	2%	Free
8425.19.00	-- Other	u	2%	Free
	- Winches; capstans:			
8425.31.00	-- Powered by electric motor	u	2%	Free
8425.39.00	-- Other	u	2%	Free
	- Jacks; hoists of a kind used for raising vehicles			
8425.41.00	-- Built-in jacking systems of a type used in garages	u	2%	Free
8425.42.00	-- Other jacks and hoists, hydraulic	u	10%	Free
8425.49.00	-- Other	u	10%	Free
84.26	Ships' derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.			
	- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426.11.00	-- Overhead travelling cranes on fixed support	u	2%	Free
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	2%	Free
8426.19.00	-- Other	u	2%	Free
8426.20.00	- Tower cranes	u	2%	Free
8426.30.00	- Portal or pedestal jib cranes	u	2%	Free

	- Other machinery, self-propelled			
	-- On tyres			
8426.41.10	--- Works trucks fitted with crane	u	25%	Free
8426.41.90	--- Other	u	2%	Free
8426.49.00	-- Other	u	2%	Free
	- Other machinery			
8426.91.00	-- Designed for mounting on road vehicles	u	2%	Free
8426.99.00	-- Other	u	2%	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10.00	- Self-propelled trucks powered by an electric motor	u	2%	Free
8427.20.00	- Other self-propelled trucks	u	2%	Free
8427.90.00	- Other trucks	u	10%	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10.00	- Lifts and skip hoists	u	2%	Free
8428.20.00	- Pneumatic elevators and conveyors	u	2%	Free
	- Other continuous-action elevators and conveyors, for goods or materials			
8428.31.00	-- Specially designed for underground use	u	2%	Free
8428.32.00	-- Other, bucket type	u	2%	Free
8428.33.00	-- Other, belt type	u	2%	Free
8428.39.00	-- Other	u	2%	Free
8428.40.00	- Escalators and moving walkways	u	2%	Free
8428.60.00	- Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars	u	2%	Free
8428.90.00	- Other machinery	u	2%	Free
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
	- Bulldozers and angle dozers			
8429.11.00	-- Track laying	u	2%	Free
8429.19.00	-- Other	u	2%	Free
8429.20.00	- Graders and levellers	u	2%	Free
8429.30.00	- Scrapers	u	2%	Free
8429.40.00	- Tamping machines and road rollers	u	2%	Free
	- Mechanical shovels, excavators and shovel loaders			
8429.51.00	-- Front-end shovel loaders	u	2%	Free
8429.52.00	-- Machinery with a 360° revolving superstructure	u	2%	Free
8429.59.00	-- Other	u	2%	Free
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.10.00	- Pile-drivers and pile-extractors	u	2%	Free
8430.20.00	- Snow-ploughs and snow-blowers	u	2%	Free
	- Coal or rock cutters and tunnelling machinery			
8430.31.00	-- Self-propelled	u	2%	Free
8430.39.00	-- Other	u	2%	Free
	- Other boring or sinking machinery			
8430.41.00	-- Self-propelled	u	2%	Free
8430.49.00	-- Other	u	2%	Free
8430.50.00	- Other machinery, self-propelled	u	2%	Free
	- Other machinery, not self-propelled			
8430.61.00	-- Tamping or compacting machinery	u	2%	Free
8430.69.00	-- Other	u	2%	Free
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10.00	- Of machinery of heading 84.25	kg	2%	Free
8431.20.00	- Of machinery of heading 84.27	kg	2%	Free
	- Of machinery of heading 84.28			
8431.31.00	-- Of lifts, skip hoists or escalators	kg	2%	Free
8431.39.00	-- Other	kg	2%	Free
	- Of machinery of headings 84.26, 84.29 or 84.30			
8431.41.00	-- Buckets, shovels, grabs and grips	kg	2%	Free
8431.42.00	-- Bulldozer or angle dozer blades	kg	2%	Free
8431.43.00	-- Parts for boring or sinking machinery of sub-heading 8430.41 or 8430.49	kg	2%	Free
8431.49.00	-- Other	kg	2%	Free

HS Code	Description	Unit	Rate	Duty
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	- Ploughs	u	2%	Free
	- Harrows, scarifiers, cultivators, weeders and hoes			
8432.21.00	-- Disc Harrows	u	2%	Free
8432.29.00	-- Other	u	2%	Free
8432.30.00	- Seeders, planters and transplanters	u	2%	Free
8432.40.00	- Manure spreaders and fertiliser distributors	u	2%	Free
8432.80.00	- Other machinery	u	2%	Free
8432.90.00	- Parts	kg	2%	Free
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	- Mowers for lawns, parks or sports-grounds			
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u	5%	Free
8433.19.00	-- Other	u	5%	Free
8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	2%	Free
8433.30.00	- Other haymaking machinery	u	2%	Free
8433.40.00	- Straw or fodder balers, including pick-up balers	u	2%	Free
	- Other harvesting machinery; threshing machinery			
8433.51.00	-- Combine harvester-threshers	u	2%	Free
8433.52.00	-- Other threshing machinery	u	2%	Free
8433.53.00	-- Root or tuber harvesting machines	u	2%	Free
8433.59.00	-- Other	u	2%	Free
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	2%	Free
8433.90.00	- Parts	kg	2%	Free
84.34	Milking machines and dairy machinery.			
8434.10.00	- Milking machines	u	2%	Free
8434.20.00	- Dairy machinery	u	2%	Free
8434.90.00	- Parts	kg	2%	Free
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10.00	- Machinery	u	2%	Free
8435.90.00	- Parts	kg	2%	Free
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10.00	- Machinery for preparing animal feeding stuffs	u	2%	Free
	- Poultry-keeping machinery; poultry incubators and brooders			
8436.21.00	-- Poultry incubators and brooders	u	2%	Free
8436.29.00	-- Other	u	2%	Free
8436.80.00	- Other machinery	u	2%	Free
	- Parts			
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	2%	Free
8436.99.00	-- Other	kg	2%	Free
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	2%	Free
	- Other machinery			
8437.80.10	--- Rice huller and wheat crusher	u	10%	Free
8437.80.90	--- Other	u	2%	Free
	- Parts			
8437.90.10	--- For Rice huller and wheat crusher	kg	10%	Free
8437.90.90	--- Other	kg	2%	Free
84.38	Machinery, not specified or included elsewhere in this Chapter for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	2%	Free
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	2%	Free
8438.30.00	- Machinery for sugar manufacture	u	2%	Free
8438.40.00	- Brewery machinery	u	2%	Free

	8438.50.00	- Machinery for the preparation of meat or poultry	u	2%	Free
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	2%	Free
	8438.80.00	- Other machinery	u	2%	Free
	8438.90.00	- Parts	kg	2%	Free
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u	2%	Free
	8439.20.00	- Machinery for making paper or paperboard	u	2%	Free
	8439.30.00	- Machinery for finishing paper or paperboard	u	2%	Free
		- Parts			
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	kg	2%	Free
	8439.99.00	-- Other	kg	2%	Free
84.40		Book-binding machinery, including book-sewing machines.			
	8440.10.00	- Machinery	u	2%	Free
	8440.90.00	- Parts	kg	2%	Free
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10.00	- Cutting machines	u	2%	Free
	8441.20.00	- Machines for making bags, sacks or envelopes	u	2%	Free
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	2%	Free
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	2%	Free
	8441.80.00	- Other machinery	u	2%	Free
	8441.90.00	- Parts	kg	2%	Free
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
	8442.30.00	- Machinery, apparatus and equipment	u	2%	Free
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	2%	Free
		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
	8442.50.10	--- Printing type	kg	10%	Free
	8442.50.20	--- Printing plates	kg	2%	Free
	8442.50.90	--- Other	kg	2%	Free
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42			
	8443.11.00	-- Offset printing machinery, reel fed	u	2%	Free
	8443.12.00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)			
			u	2%	Free
	8443.13.00	-- Other offset printing machinery	u	2%	Free
	8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	2%	Free
	8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	2%	Free
	8443.16.00	-- Flexographic printing machinery	u	2%	Free
	8443.17.00	-- Gravure printing machinery	u	2%	Free
	8443.19.00	-- Other	u	2%	Free
		- Other printers, copying machines and facsimile machines, whether or not combined			
	8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	10%	Free
		-- Other, capable of connecting to an automatic data processing machine or to a network			
	8443.32.10	--- Computer printer	u	2%	Free
	8443.32.90	--- Other	u	2%	Free
		-- Other			
	8443.39.10	--- Inkjet printer	u	2%	Free
		--- Other			
	8443.39.91	---- Copying machines and facsimile machines	u	10%	Free

	8443.39.99	--- Other	u	2%	Free
		- Parts and accessories			
	8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 84.42	u	2%	Free
		-- Other			
	8443.99.10	--- Toner cartridge/Inkjet cartridge for Computer Printer	u	2%	Free
	8443.99.20	--- Other parts for Computer Printer	u	2%	Free
	8443.99.90	--- Other	u	10%	Free
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials. Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	u	2%	Free
84.45		- Machines for preparing textile fibres			
	8445.11.00	-- Carding machines	u	2%	Free
	8445.12.00	-- Combing machines	u	2%	Free
	8445.13.00	-- Drawing or roving machines	u	2%	Free
	8445.19.00	-- Other	u	2%	Free
	8445.20.00	- Textile spinning machines	u	2%	Free
	8445.30.00	- Textile doubling or twisting machines	u	2%	Free
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	u	2%	Free
	8445.90.00	- Other	u	2%	Free
84.46		Weaving machines (looms).			
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	u	2%	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle type			
	8446.21.00	-- Power looms	u	2%	Free
	8446.29.00	-- Other	u	2%	Free
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	2%	Free
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
		- Circular knitting machines			
	8447.11.00	-- With cylinder diameter not exceeding 165 mm	u	2%	Free
	8447.12.00	-- With cylinder diameter exceeding 165 mm	u	2%	Free
	8447.20.00	- Flat knitting machines; stitch-bonding machines	u	2%	Free
	8447.90.00	- Other	u	2%	Free
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47			
	8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	2%	Free
	8448.19.00	-- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery			
	8448.20.10	--- Jute Pin; Jute Staves	kg	10%	Free
	8448.20.90	--- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery			
	8448.31.00	-- Card clothing	kg	2%	Free
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	2%	Free
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	u	2%	Free
	8448.39.00	-- Other	kg	2%	Free
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
		-- Reeds for looms, healds and heald-frames			
	8448.42.10	--- Reeds and wire healds	kg	5%	Free
	8448.42.90	--- Other	kg	2%	Free
	8448.49.00	-- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery			
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	u	2%	Free
	8448.59.00	-- Other	kg	2%	Free
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	2%	Free

84.50	Household or laundry-type washing machines, including machines which both wash and dry.				
	- Machines, each of a dry linen capacity not exceeding 10 kg				
8450.11.00	-- Fully-automatic machines	u	25%	Free	
8450.12.00	-- Other machines, with built-in centrifugal drier	u	25%	Free	
8450.19.00	-- Other	u	25%	Free	
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	2%	Free	
8450.90.00	- Parts	kg	2%	Free	
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics .				
8451.10.00	- Dry-cleaning machines	u	2%	Free	
	- Drying machines				
8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	u	5%	Free	
8451.29.00	-- Other	u	2%	Free	
8451.30.00	- Ironing machines and presses (including fusing presses)	u	2%	Free	
8451.40.00	- Washing, bleaching or dyeing machines	u	2%	Free	
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	2%	Free	
8451.80.00	- Other machinery	u	2%	Free	
8451.90.00	- Parts	kg	2%	Free	
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.10.00	- Sewing machines of the household type	u	10%	Free	
	- Other sewing machines				
8452.21.00	-- Automatic units	u	2%	Free	
	-- Other				
8452.29.10	--- Non-electric	u	10%	Free	
8452.29.90	--- Other	u	2%	Free	
8452.30.00	- Sewing machine needles	kg	2%	Free	
	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines				
8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	kg	5%	Free	
8452.90.90	--- Other parts of sewing machines	kg	2%	Free	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u	2%	Free	
8453.20.00	- Machinery for making or repairing footwear	u	2%	Free	
8453.80.00	- Other machinery	u	2%	Free	
8453.90.00	- Parts	kg	2%	Free	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10.00	- Converters	u	2%	Free	
8454.20.00	- Ingot moulds and ladles	u	2%	Free	
8454.30.00	- Casting machines	u	2%	Free	
8454.90.00	- Parts	kg	2%	Free	
84.55	Metal-rolling mills and rolls therefore				
8455.10.00	- Tube mills	u	2%	Free	
	- Other rolling mills				
8455.21.00	-- Hot or combination hot and cold	u	2%	Free	
8455.22.00	-- Cold	u	2%	Free	
8455.30.00	- Rolls for rolling mills	u	2%	Free	
8455.90.00	- Other parts	kg	2%	Free	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines				
8456.10.00	- Operated by laser or other light or photon beam processes	u	2%	Free	
8456.20.00	- Operated by ultra-sonic processes	u	2%	Free	

	8456.30.00	- Operated by electro-discharge processes	u	2%	Free
	8456.90.00	- Other	u	2%	Free
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.10.00	- Machining centres	u	2%	Free
	8457.20.00	- Unit construction machines (single station)	u	2%	Free
	8457.30.00	- Multi-station transfer machines	u	2%	Free
84.58		Lathes (including turning centres) for removing metal.			
		- Horizontal lathes			
	8458.11.00	-- Numerically controlled	u	2%	Free
	8458.19.00	-- Other	u	2%	Free
		- Other lathes			
	8458.91.00	-- Numerically controlled	u	2%	Free
	8458.99.00	-- Other	u	2%	Free
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
	8459.10.00	- Way-type unit head machines	u	2%	Free
		- Other drilling machines			
	8459.21.00	-- Numerically controlled	u	2%	Free
	8459.29.00	-- Other	u	2%	Free
		- Other boring-milling machines			
	8459.31.00	-- Numerically controlled	u	2%	Free
	8459.39.00	-- Other	u	2%	Free
	8459.40.00	- Other boring machines	u	2%	Free
		- Milling machines, knee-type			
	8459.51.00	-- Numerically controlled	u	2%	Free
	8459.59.00	-- Other	u	2%	Free
		- Other milling machines			
	8459.61.00	-- Numerically controlled	u	2%	Free
	8459.69.00	-- Other	u	2%	Free
	8459.70.00	- Other threading or tapping machines	u	2%	Free
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.			
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm			
	8460.11.00	-- Numerically controlled	u	2%	Free
	8460.19.00	--Other	u	2%	Free
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm			
	8460.21.00	-- Numerically controlled	u	2%	Free
	8460.29.00	-- Other	u	2%	Free
		- Sharpening (tool or cutter grinding) machines			
	8460.31.00	-- Numerically controlled	u	2%	Free
	8460.39.00	-- Other	u	2%	Free
	8460.40.00	- Honing or lapping machines	u	2%	Free
	8460.90.00	- Other	u	2%	Free
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
	8461.20.00	- Shaping or slotting machines	u	2%	Free
	8461.30.00	- Broaching machines	u	2%	Free
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	2%	Free
	8461.50.00	- Sawing or cutting-off machines	u	2%	Free
	8461.90.00	- Other	u	2%	Free
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
	8462.10.00	- Forging or die-stamping machines (including presses) and hammers	u	2%	Free

	- Bending, folding, straightening or flattening machines (including presses)			
8462.21.00	-- Numerically controlled	u	2%	Free
8462.29.00	-- Other	u	2%	Free
	- Shearing machines (including presses), other than combined punching and shearing machines			
8462.31.00	-- Numerically controlled	u	2%	Free
8462.39.00	-- Other	u	2%	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines			
8462.41.00	-- Numerically controlled	u	2%	Free
8462.49.00	-- Other	u	2%	Free
	- Other			
8462.91.00	-- Hydraulic presses	u	2%	Free
8462.99.00	-- Other	u	2%	Free
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	u	2%	Free
8463.20.00	- Thread rolling machines	u	2%	Free
8463.30.00	- Machines for working wire	u	2%	Free
8463.90.00	- Other	u	2%	Free
84.64	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.			
8464.10.00	- Sawing machines	u	2%	Free
8464.20.00	- Grinding or polishing machines	u	2%	Free
8464.90.00	- Other	u	2%	Free
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	2%	Free
	- Other			
8465.91.00	-- Sawing machines	u	2%	Free
8465.92.00	-- Planing, milling or moulding (by cutting) machines	u	2%	Free
8465.93.00	-- Grinding, sanding or polishing machines	u	2%	Free
8465.94.00	-- Bending or assembling machines	u	2%	Free
8465.95.00	-- Drilling or morticing machine	u	2%	Free
8465.96.00	-- Splitting, slicing or paring machines	u	2%	Free
8465.99.00	-- Other	u	2%	Free
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10.00	- Tool holders and self-opening dieheads	kg	2%	Free
8466.20.00	- Work holders	kg	2%	Free
8466.30.00	- Dividing heads and other special attachments for machine-tools	kg	2%	Free
	- Other			
8466.91.00	-- For machines of heading 84.64	kg	2%	Free
8466.92.00	-- For machines of heading 84.65	kg	2%	Free
8466.93.00	-- For machines of headings 84.56 to 84.61	kg	2%	Free
8466.94.00	-- For machines of heading 84.62 or 84.63	kg	2%	Free
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic			
8467.11.00	-- Rotary type (including combined rotary-percussion)	u	10%	Free
8467.19.00	-- Other	u	10%	Free
	- With self-contained electric motor			
8467.21.00	-- Drills of all kinds	u	2%	Free
8467.22.00	-- Saws	u	2%	Free
8467.29.00	-- Other	u	2%	Free
	- Other tools			
8467.81.00	-- Chain saws	u	10%	Free
8467.89.00	-- Other	u	2%	Free
	- Parts			
8467.91.00	-- Of chain saws	kg	2%	Free

	8467.92.00	-- Of pneumatic tools	kg	10%	Free
	8467.99.00	-- Other	kg	2%	Free
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading. No. 85.15; gas-operated surface tempering machines and appliances			
	8468.10.00	- Hand-held blow pipes	u	2%	Free
	8468.20.00	- Other gas-operated machinery and apparatus	u	2%	Free
	8468.80.00	- Other machinery and apparatus	u	2%	Free
	8468.90.00	- Parts	kg	2%	Free
84.69	8469.00.00	Typewriters other than printers of heading 84.43, word-processing machines.	u	10%	Free
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers.			
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	10%	Free
		- Other electronic calculating machines			
	8470.21.00	-- Incorporating a printing device	u	10%	Free
	8470.29.00	-- Other	u	10%	Free
	8470.30.00	- Other calculating machines	u	10%	Free
	8470.50.00	- Cash registers	u	0%	Free
	8470.90.00	- Other	u	10%	Free
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included			
	8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	2%	Free
		- Other automatic data processing machines			
	8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	2%	Free
	8471.49.00	-- Other, presented in the form of systems	u	2%	Free
	8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	2%	Free
	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	u	2%	Free
	8471.70.00	- Storage units	u	2%	Free
	8471.80.00	- Other units of automatic data processing machines	u	2%	Free
	8471.90.00	- Other	u	2%	Free
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
	8472.10.00	- Duplicating machines	u	10%	Free
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	10%	Free
	8472.90.00	- Other	u	10%	Free
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
	8473.10.00	- Parts and accessories of the machines of heading 84.69	kg	5%	Free
		- Parts and accessories of the machines of heading 84.70			
	8473.21.00	-- Of the electronic calculating machines of sub-heading 8470.10, 8470.21 or 8470.29	kg	10%	Free
	8473.29.00	-- Other	kg	10%	Free
	8473.30.00	- Parts and accessories of the machines of heading No.84.71	u	2%	Free
	8473.40.00	- Parts and accessories of the machines of heading No.84.72	kg	10%	Free
	8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	kg	10%	Free
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for			

	forming foundry moulds of sand.			
8474.10.00	- Sorting, screening, separating or washing machines	u	2%	Free
8474.20.00	- Crushing or grinding machines	u	2%	Free
	- Mixing or kneading machines			
8474.31.00	-- Concrete or mortar mixers	u	2%	Free
8474.32.00	-- Machines for mixing mineral substances with bitumen	u	2%	Free
8474.39.00	-- Other	u	2%	Free
8474.80.00	- Other machinery	u	2%	Free
8474.90.00	- Parts	kg	2%	Free
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	2%	Free
	- Machines for manufacturing or hot working glass or glassware			
8475.21.00	-- Machines for making optical fibres and preforms thereof	u	2%	Free
8475.29.00	-- Other	u	2%	Free
8475.90.00	- Parts	kg	2%	Free
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines			
8476.21.00	-- Incorporating heating or refrigerating devices	u	10%	Free
8476.29.00	-- Other	u	10%	Free
	- Other machines			
8476.81.00	-- Incorporating heating or refrigerating devices	u	10%	Free
8476.89.00	-- Other	u	10%	Free
8476.90.00	- Parts	kg	10%	Free
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10.00	- Injection-moulding machines	u	2%	Free
8477.20.00	- Extruders	u	2%	Free
8477.30.00	- Blow moulding machines	u	2%	Free
8477.40.00	- Vacuum moulding machines and other thermoforming machines	u	2%	Free
	- Other machinery for moulding or otherwise forming			
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	2%	Free
8477.59.00	-- Other	u	2%	Free
8477.80.00	- Other machinery	u	2%	Free
8477.90.00	- Parts	kg	2%	Free
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10.00	- Machinery	u	2%	Free
8478.90.00	- Parts	kg	2%	Free
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10.00	- Machinery for public works, building or the like	u	2%	Free
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	2%	Free
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	2%	Free
8479.40.00	- Rope or cable-making machines	u	2%	Free
8479.50.00	- Industrial robots, not elsewhere specified or included	u	2%	Free
8479.60.00	- Evaporative air coolers	u	2%	Free
	- Passenger boarding bridges:			
8479.71.00	-- Of a kind used in airports	u	2%	Free
8479.79.00	-- Other	u	2%	Free
	- Other machines and mechanical appliances:			
8479.81.00	-- For treating metal, including electric wire coil-winders	u	2%	Free
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	2%	Free
8479.89.00	-- Other	u	2%	Free
8479.90.00	- Parts	kg	2%	Free
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for			

		metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
	8480.10.00	- Moulding boxes for metal foundry	kg	2%	Free
	8480.20.00	- Mould bases	kg	2%	Free
	8480.30.00	- Moulding patterns	kg	2%	Free
		- Moulds for metal or metal carbides			
	8480.41.00	-- Injection or compression types	kg	2%	Free
	8480.49.00	-- Other	kg	2%	Free
	8480.50.00	- Moulds for glass	kg	2%	Free
	8480.60.00	- Moulds for mineral materials	kg	2%	Free
		- Moulds for rubber or plastics			
	8480.71.00	-- Injection or compression types	kg	2%	Free
	8480.79.00	-- Other	kg	2%	Free
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
		- Pressure-reducing valves			
		--- Inner diameter not exceeding 1 inch			
	8481.10.11	---- Pressure regulator/valve for LPG	kg	5%	Free
	8481.10.19	---- Other	kg	25%	Free
	8481.10.90	--- Other	kg	2%	Free
		- Valves for oleo hydraulic or pneumatic transmissions			
		--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.20.10	--- Other	kg	2%	Free
		- Check (non return) valves			
	8481.30.10	--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.30.90	--- Other	kg	2%	Free
		- Safety or relief valves			
		--- Inner diameter not exceeding 1 inch			
	8481.40.11	---- Safety or relief valve for LPG	kg	5%	Free
	8481.40.19	---- Other	kg	25%	Free
	8481.40.90	--- Other	kg	2%	Free
		- Other appliances			
	8481.80.10	--- Inner-tube valves for motorized or non-motorized vehicles	kg	5%	Free
		--- Other			
	8481.80.91	---- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.80.99	---- Other	kg	2%	Free
		- Parts			
	8481.90.10	--- Of taps and cocks	kg	25%	Free
	8481.90.90	--- Other	kg	2%	Free
84.82		Ball or roller bearings.			
	8482.10.00	- Ball bearings	kg	10%	Free
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	kg	10%	Free
	8482.30.00	- Spherical roller bearings	kg	10%	Free
	8482.40.00	- Needle roller bearings	kg	10%	Free
	8482.50.00	- Other cylindrical roller bearings	kg	10%	Free
	8482.80.00	- Other, including combined ball/roller bearing	kg	25%	Free
		- Parts			
	8482.91.00	-- Balls, needles and rollers	kg	5%	Free
	8482.99.00	-- Other	kg	5%	Free
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
		- Transmission shafts (including cam shafts and crank shafts) and cranks			
	8483.10.10	--- Crank shaft imported by VAT registered motorcycle manufacturing industries	u	5%	Free
	8483.10.90	--- Other	u	10%	Free
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	u	2%	Free
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	2%	Free
	8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	2%	Free

8483.50.00	- Flywheels and pulleys, including pulley blocks	u	2%	Free
8483.60.00	- Clutches and shaft couplings (including universal joints)	u	2%	Free
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	2%	Free
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.			
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	2%	Free
8484.20.00	- Mechanical seals	kg	2%	Free
8484.90.00	- Other	kg	2%	Free
[84.85]				
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.			
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	u	2%	Free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	2%	Free
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	u	2%	Free
8486.40.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	u	5%	Free
8486.90.00	- Parts and accessories	kg	2%	Free
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10.00	- Ships' or boats' propellers and blades therefor	kg	10%	Free
8487.90.00	- Other	kg	10%	Free

Chapter 85**Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles****Notes.**

- 1.- This Chapter does not cover :
- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (Heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.

- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 4.- For the purposes of heading 85.23 :
- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8.- For the purposes of headings 85.41 and 85.42 :
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (b) "Electronic integrated circuits" are :
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
- For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.
- 9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
85.01		Electric motors and generators (excluding generating sets).			
		- Motors of an output not exceeding 37.5 W			
	8501.10.10	--- Fan motor fitted with or without revolving mechanism	u	10%	Free
	8501.10.90	--- Other	u	2%	Free
		- Universal AC/DC motors of an output exceeding 37.5 W			
	8501.20.10	--- Fan motor fitted with or without revolving mechanism	u	10%	Free
	8501.20.90	--- Other	u	2%	Free
		- Other DC motors; DC generators:			
		-- Of an output not exceeding 750 W			
	8501.31.10	--- Photovoltaic generator	u	2%	Free
	8501.31.90	--- Other	u	2%	Free
		-- Of an output exceeding 750 W but not exceeding 75 kW			
	8501.32.10	--- Photovoltaic generators	u	2%	Free
	8501.32.90	--- Other	u	2%	Free
		-- Of an output exceeding 75 kW but not exceeding 375 kW			
	8501.33.10	--- Photovoltaic generators	u	2%	Free
	8501.33.90	--- Other	u	2%	Free
		-- Of an output exceeding 375 kW			
	8501.34.10	--- Photovoltaic generators	u	2%	Free
	8501.34.90	--- Other	u	2%	Free
	8501.40.00	- Other AC motors, single-phase	u	2%	Free
		- Other AC motors, multi-phase:			
	8501.51.00	-- Of an output not exceeding 750 W	u	2%	Free

8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 KW	u	2%	Free
8501.53.00	-- Of an output exceeding 75 kW	u	2%	Free
	- AC generators (alternators):			
	-- Of an output not exceeding 75 kVA			
8501.61.10	--- Photovoltaic generators	u	2%	Free
8501.61.90	--- Other	u	2%	Free
	-- Of an output exceeding 75 kVA but not exceeding 375 kVA			
8501.62.10	--- Photovoltaic generators	u	2%	Free
8501.62.90	--- Other	u	2%	Free
	-- Of an output exceeding 375 kVA but not exceeding 750 kVA			
8501.63.10	--- Photovoltaic generators	u	2%	Free
8501.63.90	--- Other	u	2%	Free
	-- Of an output exceeding 750 kVA			
8501.64.10	--- Photovoltaic generators	u	2%	Free
8501.64.90	--- Other	u	2%	Free
85.02	Electric generating sets and rotary converters.			
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
	-- Of an output not exceeding 75 kVA:			
8502.11.00	-- Of an output not exceeding 75 kVA:	u	2%	Free
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 KVA	u	2%	Free
8502.13.00	-- Of an output exceeding 375 kVA	u	2%	Free
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	u	2%	Free
	- Other generating sets :			
8502.31.00	-- Wind-powered	u	2%	Free
8502.39.00	-- Other	u	2%	Free
8502.40.00	- Electric rotary converters	u	2%	Free
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
8503.00.10	--- parts of Photovoltaic generators	kg	2%	Free
8503.00.20	--- parts of other generator	kg	2%	Free
8503.00.90	--- Other	kg	2%	Free
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10.00	- Ballasts for discharge lamps or tubes	u	25%	Free
	- Liquid dielectric transformers:			
8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	u	25%	Free
	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA			
8504.22.10	--- Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	u	25%	Free
8504.22.90	--- Having a power handling capacity exceeding 1,000 kVA but not exceeding 10,000 kVA	u	10%	Free
8504.23.00	-- Having a power handling capacity exceeding 10,000 kVA	u	2%	Free
	- Other transformers:			
8504.31.00	-- Having a power handling capacity not exceeding 1 kVA	u	10%	Free
8504.32.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	25%	Free
8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	25%	Free
8504.34.00	-- Having a power handling capacity exceeding 500 kVA	u	25%	Free
	- Static converters			
8504.40.10	--- Mobile and other battery charger (less than 10 VA)	u	10%	Free
8504.40.20	--- UPS/IPS (capacity upto 2,000 VA)	u	5%	Free
8504.40.90	--- Other	u	2%	Free
8504.50.00	- Other inductors	u	2%	Free
	- Parts :			
8504.90.10	--- Transformer parts	kg	25%	Free
8504.90.20	--- Formed core	kg	25%	Free
8504.90.30	--- Tap changer	kg	10%	Free
8504.90.90	--- Other parts	kg	25%	Free
85.05	Electro-magnets; permanent magnets, and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			

	- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.11.00	-- Of metal	kg	2%	Free
8505.19.00	-- Other	kg	2%	Free
8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	2%	Free
8505.90.00	- Other, including parts	kg	2%	Free
85.06	Primary cells and primary batteries.			
8506.10.00	- Manganese dioxide	u	25%	Free
8506.30.00	- Mercuric oxide	u	10%	Free
8506.40.00	- Silver oxide	u	10%	Free
8506.50.00	- Lithium	u	10%	Free
8506.60.00	- Air-zinc	u	10%	Free
8506.80.00	- Other primary cells and primary batteries	u	25%	Free
	- parts			
8506.90.10	--- Separator	kg	10%	Free
8506.90.90	--- Other	kg	10%	Free
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10.00	- Lead-acid, of a kind used for starting piston engines	u	25%	Free
8507.20.00	- Other lead-acid accumulators	u	25%	Free
8507.30.00	- Nickel-cadmium	u	25%	Free
8507.40.00	- Nickeliron	u	25%	Free
8507.50.00	- Nickel-metal hydride	u	25%	Free
8507.60.00	- Lithium-ion	u	25%	Free
8507.80.00	- Other	u	25%	Free
	- Parts			
8507.90.10	--- Separator	kg	10%	Free
8507.90.90	--- Other	kg	10%	Free
85.08	Vacuum cleaners.			
	- With self-contained electric motor :			
8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	25%	Free
8508.19.00	-- Other	u	25%	Free
	- Other vacuum cleaners			
8508.60.10	--- Industrial type	u	2%	Free
8508.60.90	--- Other	u	25%	Free
8508.70.00	- Parts	kg	25%	Free
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	25%	Free
8509.80.00	- Other appliances	u	25%	Free
8509.90.00	- Parts	kg	10%	Free
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10.00	- Shavers	u	25%	Free
8510.20.00	- Hair clippers	u	25%	Free
8510.30.00	- Hair-removing appliances	u	25%	Free
8510.90.00	- Parts	kg	10%	Free
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10.00	- Sparking plugs	u	10%	Free
	- Ignition magnetos; magneto-dynamos; magnetic flywheels			
8511.20.10	--- Ignition magnetos imported by VAT registered motorcycle manufacturing industries	u	5%	Free
8511.20.90	--- Other	u	10%	Free
8511.30.00	- Distributors; ignition coils	u	10%	Free
	- Starter motors and dual purpose starter-generators			
8511.40.10	--- Starter motors imported by VAT registered motorcycle manufacturing industries	u	5%	Free
8511.40.90	--- Other	u	10%	Free

	8511.50.00	- Other generators	u	10%	Free
	8511.80.00	- Other equipment	u	10%	Free
	8511.90.00	- Parts	kg	10%	Free
85.12		Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.10.00	- Lighting or visual signaling equipment of a kind used on bicycle	u	10%	Free
	8512.20.00	- Other lighting or visual signaling equipment	u	10%	Free
	8512.30.00	- Sound signaling equipment	u	10%	Free
	8512.40.00	- Windscreen wipers, defrosters and demisters	u	10%	Free
	8512.90.00	- Parts	kg	10%	Free
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
		- Lamps			
	8513.10.10	--- LED lamps including rechargeable LED lamps	u	5%	Free
	8513.10.20	--- Solar energy operated lamps	u	5%	Free
	8513.10.90	--- Other lamps	u	25%	Free
	8513.90.00	- Parts	kg	10%	Free
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
	8514.10.00	- Resistance heated furnaces and ovens	u	2%	Free
	8514.20.00	- Furnaces and ovens functioning by Induction or dielectric loss	u	2%	Free
	8514.30.00	- Other furnaces and ovens	u	2%	Free
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	2%	Free
	8514.90.00	- Parts	kg	2%	Free
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		- Brazing or soldering machines and apparatus:			
	8515.11.00	-- Soldering iron and guns	u	2%	Free
	8515.19.00	-- Other	u	2%	Free
		- Machines and apparatus for resistance welding of metal:			
	8515.21.00	-- Fully or partly automatic	u	2%	Free
	8515.29.00	-- Other	u	2%	Free
		- Machines and apparatus for arc (including plasma arc) welding of metals:			
	8515.31.00	-- Fully or partly automatic	u	2%	Free
	8515.39.00	-- Other	u	2%	Free
	8515.80.00	- Other machines and apparatus	u	2%	Free
	8515.90.00	- Parts	kg	2%	Free
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
		- Electric instantaneous or storage water heaters and immersion heaters			
	8516.10.10	--- Solar water heater with insulated storage tank	u	10%	Free
	8516.10.90	--- Other	u	25%	Free
		- Electric space heating apparatus and electric soil heating apparatus:			
	8516.21.00	-- Storage heating radiators	u	10%	Free
	8516.29.00	-- Other	u	10%	Free
		- Electro-thermic hair-dressing or hand-drying apparatus:			
	8516.31.00	-- Hair dryers	u	25%	Free
	8516.32.00	-- Other hair-dressing apparatus	u	25%	Free
	8516.33.00	-- Hand-drying apparatus	u	25%	Free
		- Electric smoothing irons:			
	8516.40.10	--- Industrial steam Iron	u	2%	Free
	8516.40.90	--- Other	u	25%	Free
	8516.50.00	- Microwave ovens	u	25%	Free

	8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	25%	Free
		- Other electro-thermic appliances:			
	8516.71.00	-- Coffee or tea makers	u	25%	Free
	8516.72.00	-- Toasters	u	25%	Free
	8516.79.00	-- Other	u	25%	Free
	8516.80.00	- Electric heating resistors	u	10%	Free
	8516.90.00	- Parts	kg	10%	Free
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		- Telephone sets, including telephones for cellular networks or for other wireless networks :			
	8517.11.00	-- Line telephone sets with cordless handsets	u	25%	Free
		-- Telephones for cellular networks or for other wireless networks			
	8517.12.10	--- Cellular (Mobile/fixed wireless) telephone set	u	5%	Free
	8517.12.90	--- Other	u	25%	Free
	8517.18.00	-- Other	u	25%	Free
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :			
	8517.61.00	-- Base stations	u	5%	Free
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus			
	8517.62.10	--- Transmitting and receiving apparatus	u	5%	Free
	8517.62.20	--- Telephonic or telegraphic switching apparatus	u	5%	Free
	8517.62.30	--- Modem; Ethernet interface card; computer network switch, hub and router	u	2%	Free
	8517.62.40	--- Grandmaster clock; modulator; multiplexer; optical fibre platform; network management system	u	5%	Free
	8517.62.90	--- Other	u	25%	Free
	8517.69.00	-- Other	u	25%	Free
	8517.70.00	- Parts	kg	10%	Free
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
	8518.10.00	- Microphones and stands therefore	u	25%	Free
		- Loudspeakers, whether or not mounted in their enclosures:			
	8518.21.00	-- Single loudspeakers, mounted in their enclosures	u	25%	Free
	8518.22.00	-- Multiple loudspeakers, mounted in the same enclosures	u	25%	Free
	8518.29.00	-- Other	u	25%	Free
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	25%	Free
	8518.40.00	- Audio-frequency electric amplifiers	u	25%	Free
	8518.50.00	- Electric sound amplifier sets	u	25%	Free
	8518.90.00	- Parts	kg	10%	Free
85.19		Sound recording or reproducing apparatus.			
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	25%	Free
	8519.30.00	- Turntables (record-decks)	u	25%	Free
	8519.50.00	- Telephone answering machines	u	25%	Free
		- Other apparatus :			
		-- Using magnetic, optical or semiconductor media :			
	8519.81.10	--- In CKD condition	u	25%	Free
	8519.81.20	--- In CBU condition	u	25%	Free
		-- Other			
	8519.89.10	--- In CKD condition	u	25%	Free
	8519.89.20	--- In CBU condition	u	25%	Free
[85.20]					
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			

	- Magnetic tape-type				
8521.10.10	--- In CKD condition	u	25%	Free	
8521.10.20	--- In CBU condition	u	25%	Free	
	- Other				
8521.90.10	--- In CKD condition	u	25%	Free	
8521.90.20	--- In CBU condition	u	25%	Free	
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 or 85.21.				
8522.10.00	- Pick-up-cartridges	kg	25%	Free	
	- Other :				
8522.90.10	--- For apparatus of Heading 85.19 and 85.20	kg	10%	Free	
8522.90.20	--- For apparatus of Heading 85.21	kg	25%	Free	
8522.90.90	--- Other	kg	25%	Free	
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
	- Magnetic media :				
8523.21.00	-- Cards incorporating a magnetic stripe	u	10%	Free	
	-- Other :				
	--- Recorded :				
8523.29.11	---- Recitation from the Holy Quran; Reproductions of speech	u	5%	Free	
8523.29.12	---- Storage devices incorporating software	u	2%	Free	
8523.29.19	---- Other	u	25%	Free	
8523.29.90	--- Other	u	2%	Free	
	- Optical media:				
8523.41.00	-- Unrecorded	u	2%	Free	
	-- Other				
8523.49.10	--- Recitation from the Holy Quran; Reproductions of speech	u	5%	Free	
8523.49.20	--- Incorporating computer software	u	2%	Free	
8523.49.90	--- Other	u	25%	Free	
	- Semiconductor media :				
	-- Solid-state non-volatile storage devices :				
8523.51.10	--- Flash memory card or similar media	u	2%	Free	
8523.51.90	--- Other	u	25%	Free	
8523.52.00	-- "Smart cards"	u	25%	Free	
	-- Other				
8523.59.10	--- Proximity Cards and tags	u	2%	Free	
8523.59.90	--- Other	u	10%	Free	
8523.80.00	- Other	u	25%	Free	
[85.24]					
85.25	Transmission apparatus for radio-broadcasting or television, whether of not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.				
	- Transmission apparatus :				
8525.50.10	--- For installation in the aircraft	u	2%	Free	
8525.50.90	--- Other	u	5%	Free	
	- Transmission apparatus incorporating reception apparatus				
8525.60.10	--- For installation in the aircraft	u	2%	Free	
8525.60.20	--- Walkie-talkie	u	25%	Free	
8525.60.90	--- Other	u	5%	Free	
	- Television cameras, digital cameras and video camera recorders				
8525.80.10	--- Web cam and digital cameras	u	10%	Free	
8525.80.90	--- Other	u	25%	Free	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
8526.10.00	Radar apparatus	u	2%	Free	
	- Other :				
8526.91.00	-- Radio navigational aid apparatus	u	2%	Free	
8526.92.00	-- Radio remote control apparatus	u	2%	Free	
85.27	Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				

	- Radio-broadcast receivers capable of operating without an external source of power :			
8527.12.00	-- Pocket-size radio cassette-players	u	25%	Free
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	25%	Free
8527.19.00	-- Other	u	25%	Free
	-Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles			
8527.21.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
8527.29.00	-- Other	u	25%	Free
	- Other			
8527.91.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	25%	Free
8527.99.00	-- Other	u	25%	Free
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
	- Cathode-ray tube monitors			
8528.41.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	25%	Free
8528.49.00	-- Other	u	25%	Free
	- Other monitors			
	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71			
8528.51.10	--- Computer monitor size not exceeding 22 inch	u	25%	Free
8528.51.90	--- Other monitor	u	25%	Free
8528.59.00	-- Other	u	25%	Free
	- Projectors			
8528.61.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	5%	Free
8528.69.00	-- Other	u	5%	Free
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
8528.71.00	-- Not designed to incorporate a video display or screen	u	25%	Free
8528.72.00	-- Other, colour	u	25%	Free
8528.73.00	-- Other, monochrome	u	25%	Free
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.			
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25%	Free
	- Other			
8529.90.10	--- Parts of apparatus of Heading 85.27	kg	25%	Free
	--- Parts of apparatus of Heading 85.28			
8529.90.21	---- Imported by VAT registered television manufacturing industry	kg	25%	Free
8529.90.29	---- Other including TV card	u	25%	Free
	--- Loaded printed circuit board of Heading 85.27 and 85.28			
8529.90.31	---- Imported by VAT registered TV manufacturing industry	kg	25%	Free
8529.90.39	---- Other	kg	25%	Free
8529.90.40	--- LCD/LED panel of Heading 85.28 without PCB imported by VAT registered TV manufacturing industry	kg	10%	Free
8529.90.90	--- Parts of apparatus of Heading 85.25 and 85.26	kg	5%	Free
85.30	Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading 86.08).			
8530.10.00	- Equipment for railways or tramways	u	10%	Free
8530.80.00	- Other equipment	u	10%	Free
8530.90.00	- Parts	kg	10%	Free
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10.00	- Burglar or fire alarms and similar apparatus	u	2%	Free

	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	10%	Free
	8531.80.00	- Other apparatus	u	10%	Free
	8531.90.00	- Parts	kg	10%	Free
85.32		Electrical capacitors, fixed variable or adjustable (pre-set).			
	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 Kvar (power capacitors)	u	10%	Free
		- Other fixed capacitors:			
	8532.21.00	-- Tantalum	kg	10%	Free
	8532.22.00	-- Aluminium electrolytic	kg	10%	Free
	8532.23.00	-- Ceramic dielectric, single layer	kg	10%	Free
	8532.24.00	-- Ceramic dielectric, multilayer	kg	10%	Free
	8532.25.00	-- Dielectric of paper or plastics	kg	10%	Free
	8532.29.00	-- Other	kg	10%	Free
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	10%	Free
	8532.90.00	- Parts	kg	10%	Free
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
	8533.10.00	- Fixed carbon resistors, composition or film types	kg	10%	Free
		- Other fixed resistors:			
	8533.21.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.29.00	-- Other	kg	10%	Free
		- Wirewound variable resistors, including rheostats and potentiometers:			
	8533.31.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.39.00	-- Other	kg	10%	Free
	8533.40.00	-- Other variable resistors, including rheostats and potentiometers	kg	10%	Free
	8533.90.00	- Parts	kg	10%	Free
85.34	8534.00.00	Printed circuits.	kg	10%	Free
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10.00	- Fuses	kg	10%	Free
		- Automatic circuit breakers:			
	8535.21.00	-- For a voltage of less than 72.5 kV	kg	5%	Free
	8535.29.00	-- Other	kg	5%	Free
	8535.30.00	- Isolating switches and make- and-break switches	kg	10%	Free
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg	10%	Free
	8535.90.00	- Other	kg	10%	Free
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.10.00	- Fuses	kg	10%	Free
	8536.20.00	- Automatic circuit breakers	u	5%	Free
	8536.30.00	- Other apparatus for protecting electrical circuits	u	10%	Free
		- Relays :			
	8536.41.00	-- For a voltage not exceeding 60 V	u	10%	Free
	8536.49.00	-- Other	u	10%	Free
	8536.50.00	- Other switches	kg	25%	Free
		- Lamp-holders, plugs and sockets :			
	8536.61.00	-- Lamp-holders	kg	25%	Free
	8536.69.00	-- Other	kg	25%	Free
	8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	kg	25%	Free
	8536.90.00	- Other apparatus	kg	25%	Free
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
		- For a voltage not exceeding 1,000 V			
		--- Busbar trunking system			

	8537.10.11	--- Imported by 100% export oriented garments industry	kg	5%	Free
	8537.10.19	--- Other	kg	5%	Free
	8537.10.90	--- Other	kg	10%	Free
	8537.20.00	- For a voltage exceeding 1,000 V	kg	10%	Free
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	10%	Free
85.39	8538.90.00	- Other Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	kg	10%	Free
	8539.10.00	-Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra red lamps: -- Tungsten halogen:	u	10%	Free
	8539.21.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.21.90	--- Other	u	25%	Free
	8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: -- Other:	u	25%	Free
	8539.29.10	--- Indicator pilot lamp 6V-60V/5 Watt	u	25%	Free
	8539.29.90	--- Other - Discharge lamps, other than ultra violet lamps: -- Fluorescent, hot cathode	u	25%	Free
	8539.31.10	--- Energy saving lamp having an output of light three times or more compared to normal filament bulb consuming same electricity	u	25%	Free
	8539.31.20	--- T5 tube light	u	25%	Free
	8539.31.90	--- Other -- Mercury or sodium vapour lamps; metal halide lamps:	u	25%	Free
	8539.32.10	--- Indicator pilot lamps (sodium) not exceeding 18 watts	u	10%	Free
	8539.32.90	--- Other -- Other :	u	25%	Free
	8539.39.10	--- Special lamps for use in laboratories	u	5%	Free
	8539.39.90	--- Other - Ultra-violet or infra-red lamps; arc-lamps :	u	25%	Free
	8539.41.00	-- Arc-lamps -- Other :	u	10%	Free
	8539.49.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.49.90	--- Other - Parts:	u	10%	Free
	8539.90.10	--- Base cap for lamps --- Of compact energy saving fluorescent lamp	kg	10%	Free
	8539.90.21	---- Imported by VAT registered lamp manufacturing industry	kg	0%	Free
	8539.90.29	---- Other	kg	10%	Free
85.40	8539.90.90	--- Other Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	kg	10%	Free
		- Cathode-ray television picture tubes, including video monitor cathode ray tubes: -- Colour			Free
	8540.11.10	--- Imported by VAT Registered TV manufacturing industry	u	10%	Free
	8540.11.90	--- Other -- Monochrome	u	25%	Free
	8540.12.10	--- Imported by VAT Registered TV manufacturing industry	u	10%	Free
	8540.12.90	--- Other	u	25%	Free
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photocathode tubes	u	10%	Free
	8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	10%	Free
	8540.60.00	- Other cathode-ray tubes - Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes :	u	10%	Free
	8540.71.00	-- Magnetrons	u	10%	Free
	8540.79.00	-- Other - Other valves and tubes :	u	10%	Free

	8540.81.00	-- Receiver or amplifier valves and tubes	u	10%	Free
	8540.89.00	-- Other	u	10%	Free
		- parts :			
	8540.91.00	-- Of cathode-ray tubes	kg	10%	Free
	8540.99.00	-- Other	kg	10%	Free
85.41		Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
	8541.10.00	- Diodes, other than photosensitive or light emitting diodes	u	5%	Free
		- Transistors, other than photosensitive transistors			
	8541.21.00	-- With a dissipation rate of less than 1 W	u	5%	Free
	8541.29.00	-- Other	u	5%	Free
	8541.30.00	- Thyristors, diacs and triacs, other than photo sensitive devices	u	5%	Free
		- Photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light emitting diodes			
	8541.40.10	--- Photovoltaic cells, whether or not assembled in modules or made up into panels	u	0%	Free
	8541.40.90	--- Other	u	5%	Free
	8541.50.00	- Other semi-conductor devices	u	5%	Free
	8541.60.00	- Mounted piezo-electric crystals	u	5%	Free
	8541.90.00	- Parts	kg	5%	Free
85.42		Electronic integrated circuits.			
		- Electronic integrated circuits :			
		-- Processors and controllers, whether or not combined with memories, connectors, logic circuits, amplifiers, clock and timing circuits, or other circuits			
	8542.31.10	--- SIM module	u	5%	Free
	8542.31.90	--- Other	u	10%	Free
	8542.32.00	-- Memories	u	10%	Free
	8542.33.00	-- Amplifiers	u	10%	Free
		-- Other :			
	8542.39.10	--- SIM card	u	25%	Free
	8542.39.90	--- Other	u	10%	Free
	8542.90.00	- Parts	kg	10%	Free
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	8543.10.00	- Particle accelerators	u	2%	Free
	8543.20.00	- Signal generators	u	2%	Free
	8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	2%	Free
		- Other machines and apparatus			
	8543.70.10	--- Remote control for electronic and electrical apparatus	u	25%	Free
	8543.70.20	--- Electronic talking dictionary	u	2%	Free
	8543.70.90	--- Other	u	5%	Free
	8543.90.00	- Parts	kg	2%	Free
85.44		Insulated (including enameled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.			
		- Winding wire :			
		-- Of copper			
	8544.11.10	--- Imported by VAT registered transformer manufacturing industries	kg	10%	Free
	8544.11.90	--- Other	kg	25%	Free
		-- Other :			
	8544.19.10	--- Cotton braided electric cables	kg	25%	Free
	8544.19.90	--- Other	kg	25%	Free
	8544.20.00	- Coaxial cable and other coaxial electric conductors	kg	25%	Free
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	10%	Free
		- Other electric conductors for a voltage not exceeding 1,000 V:			
	8544.42.00	-- Fitted with connectors	kg	25%	Free
	8544.49.00	-- Other	kg	25%	Free
	8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	kg	25%	Free
	8544.70.00	- Optical fibre cables	kg	5%	Free

HS Code	Description	Unit	Rate	Duty
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes.			
	- Electrodes:			
8545.11.00	-- Of a kind used for furnaces:	kg	10%	Free
	-- Other :			
8545.19.10	--- Arc carbon used in cinema projector	kg	10%	Free
8545.19.90	--- Other	kg	25%	Free
8545.20.00	- Brushes	kg	25%	Free
	- Other :			
8545.90.10	--- Carbon block	kg	10%	Free
8545.90.90	--- Other	kg	25%	Free
85.46	Electrical insulators of any material.			
8546.10.00	- Of glass	kg	10%	Free
8546.20.00	- Of ceramics	kg	25%	Free
8546.90.00	- Other	kg	2%	Free
85.47	Insulating fitting for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.			
8547.10.00	- Insulating fittings of ceramics	kg	25%	Free
8547.20.00	- Insulating fittings of plastics	kg	25%	Free
8547.90.00	- Other	kg	2%	Free
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	25%	Free
	- Other			
8548.90.10	--- Electronic micro-assemblies	kg	10%	Free
8548.90.90	--- Other	kg	25%	Free

SECTION XVII**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT****Notes.**

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section :
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

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- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

Notes.

- 1.- This Chapter does not cover :
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, *inter alia*, to :
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.10.00	- Powered from an external source of electricity	u	10%	Free
	8601.20.00	- Powered by electric accumulators	u	10%	Free
86.02		Other rail locomotives; locomotive tenders.			
	8602.10.00	- Diesel-electric locomotives	u	5%	Free
	8602.90.00	- Other	u	10%	Free
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
	8603.10.00	- Powered from an external source of electricity	u	10%	Free
	8603.90.00	- Other	u	10%	Free
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	u	10%	Free
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	u	5%	Free
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
	8606.10.00	- Tank wagons and the like	u	5%	Free
	8606.30.00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10	u	10%	Free
		- Other			
	8606.91.00	-- Covered and closed	u	5%	Free
	8606.92.00	-- Open with non-removable sides of a height exceeding 60 cm	u	10%	Free
	8606.99.00	-- Other	u	10%	Free
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof			
	8607.11.00	-- Driving bogies and bissel-bogies	kg	10%	Free
	8607.12.00	-- Other bogies and bissel-bogies	kg	5%	Free
	8607.19.00	-- Other, including parts	kg	10%	Free
		- Brakes and parts thereof			
	8607.21.00	-- Air brakes and parts thereof	kg	10%	Free
	8607.29.00	-- Other	kg	10%	Free
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	10%	Free
		- Other			
	8607.91.00	-- Of locomotives	kg	10%	Free
	8607.99.00	-- Other	kg	10%	Free
86.08	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations airfields; parts of the foregoing	kg	10%	Free
86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.			
	8609.00.10	--- Insulated or refer container	u	5%	Free
	8609.00.90	--- Other	u	10%	Free

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
87.01		Tractors (other than tractors of heading 87.09).			
	8701.10.00	- Pedestrian controlled tractors	u	5%	Free
		- Road tractors for semi-trailers			
	8701.20.10	--- CBU	u	2%	Free
	8701.20.20	--- CKD	u	5%	Free
	8701.30.00	- Track-laying tractors	u	5%	Free
	8701.90.00	- Other	u	2%	Free
87.02		Motor vehicles for the transport of ten or more persons including the driver.			
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	8702.10.10	--- Built-up, Double decker bus	u	5%	Free
	8702.10.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.10.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	8702.10.40	--- Built-up, having a seating capacity not exceeding 15, including the driver	u	25%	Free
	8702.10.50	--- CKD Motor vehicles	u	10%	Free
		- Other			
		--- Built-up, Double Decker bus			
	8702.90.11	---- Using CNG as fuel	u	5%	Free
	8702.90.19	---- Other	u	5%	Free
		--- Built-up, having a seating capacity of 40 or more excluding folding seats			
	8702.90.21	---- Using CNG as fuel	u	10%	Free
	8702.90.29	---- Other	u	10%	Free
	8702.90.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	8702.90.40	--- Built-up, having a seating capacity not exceeding 15, including the driver	u	25%	Free
		--- CKD motor vehicles			
	8702.90.51	---- Having a seating capacity of 40 or more excluding folding seats using CNG as fuel	u	10%	Free
	8702.90.59	---- Other	u	10%	Free
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
	8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	25%	Free

	- Other vehicles, with spark-ignition combustion reciprocating piston engine			
	-- Of a cylinder capacity not exceeding 1000 cc			
	--- Three wheeled vehicles			
8703.21.11	---- In CBU condition	u	25%	Free
8703.21.19	---- In CKD condition	u	25%	Free
	--- Reconditioned motor cars and other vehicles, including station wagons			
8703.21.21	---- In CBU condition	u	25%	Free
8703.21.22	---- Motor cars, CKD	u	25%	Free
8703.21.23	---- Other vehicles, CKD	u	25%	Free
8703.21.24	---- Microbus, CBU	u	25%	Free
	--- Other motor cars and other vehicles, including station wagons			
8703.21.31	---- In CBU condition	u	25%	Free
8703.21.32	---- Motor cars, CKD	u	25%	Free
8703.21.33	---- Other vehicles, CKD	u	25%	Free
8703.21.34	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc			
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.12	---- Motor cars, CKD	u	25%	Free
8703.22.13	---- Other vehicles, CKD	u	25%	Free
8703.22.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.22.15	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.22	---- Motor cars, CKD	u	25%	Free
8703.22.23	---- Other vehicles, CKD	u	25%	Free
8703.22.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.22.25	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000cc			
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 2000 cc			
8703.23.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.12	---- Motor cars, CKD	u	25%	Free
8703.23.13	---- Other vehicles, CKD	u	25%	Free
8703.23.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.15	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.16	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Other vehicles exceeding 1500 cc but not exceeding 2000 cc			
8703.23.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.22	---- Motor cars, CKD	u	25%	Free
8703.23.23	---- Other vehicles, CKD	u	25%	Free
8703.23.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.25	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.26	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU			
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2750cc			
8703.23.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.52	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.53	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2000 cc but not exceeding 2750cc			
8703.23.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.62	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.63	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 2750 cc but not exceeding 3000cc			
8703.23.71	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.72	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free

8703.23.73	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2750 cc but not exceeding 3000cc			
8703.23.81	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.82	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.83	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc			
	-- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.12	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.13	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.22	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.23	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Reconditioned vehicles exceeding 4000 cc			
8703.24.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.32	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.33	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 4000 cc			
8703.24.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.42	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.43	--- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	-- Of a cylinder capacity not exceeding 1500 cc			
	--- Reconditioned vehicles not exceeding 1000 cc			
8703.31.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.12	--- Motor cars, CKD	u	25%	Free
8703.31.13	--- Other vehicles, CKD	u	25%	Free
8703.31.14	--- Microbus, CBU	u	25%	Free
	-- Other vehicles not exceeding 1000 cc			
8703.31.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.22	--- Motor cars, CKD	u	25%	Free
8703.31.23	--- Other vehicles, CKD	u	25%	Free
8703.31.24	--- Microbus, CBU	u	25%	Free
8703.31.25	--- Three wheeled vehicles	u	25%	Free
	-- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.32	--- Motor cars, CKD	u	25%	Free
8703.31.33	--- Other vehicles, CKD	u	25%	Free
8703.31.34	--- Ambulance fitted with essential equipment	u	5%	Free
8703.31.35	--- Microbus, CBU	u	25%	Free
	-- Other vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.42	--- Motor cars, CKD	u	25%	Free
8703.31.43	--- Other vehicles, CKD	u	25%	Free
8703.31.44	--- Ambulance fitted with essential equipment	u	5%	Free
8703.31.45	--- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc			
	-- Reconditioned vehicles exceeding 1500 cc but not exceeding 2000 cc			
8703.32.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.12	--- Motor cars, CKD	u	25%	Free
8703.32.13	--- Other vehicles, CKD	u	25%	Free
8703.32.14	--- Ambulance fitted with essential equipment	u	5%	Free

8703.32.15	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.16	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Other vehicles exceeding 1500 cc but not exceeding 2000 cc			
8703.32.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.22	--- Motor cars, CKD	u	25%	Free
8703.32.23	--- Other vehicles, CKD	u	25%	Free
8703.32.24	--- Ambulance fitted with essential equipment	u	5%	Free
8703.32.25	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.26	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.32	--- Motor cars, CKD	u	25%	Free
8703.32.33	--- Other vehicles, CKD	u	25%	Free
8703.32.34	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.42	--- Motor cars, CKD	u	25%	Free
8703.32.43	--- Other vehicles, CKD	u	25%	Free
8703.32.44	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 2500 cc			
	-- Reconditioned vehicles exceeding 2500 cc but not exceeding 2750 cc			
8703.33.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.12	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.13	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2500 cc but not exceeding 2750 cc			
8703.33.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.22	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.23	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Reconditioned vehicles exceeding 2750cc but not exceeding 4000cc			
8703.33.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.32	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.33	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2750cc but not exceeding 4000cc			
8703.33.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.42	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.43	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Reconditioned vehicles exceeding 4000cc			
8703.33.51	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.52	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.53	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 4000cc			
8703.33.61	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.62	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.63	--- Ambulance fitted with essential equipment	u	5%	Free
	- Other			
	--- Three wheeled vehicles			
8703.90.11	--- CNG operated with four-stroke engine, CBU	u	25%	Free
8703.90.12	--- CNG operated with four-stroke engine, CKD	u	25%	Free
8703.90.13	--- Electric battery operated	u	25%	Free
8703.90.20	--- Ambulance fitted with essential equipment	u	5%	Free
8703.90.30	--- Hybrid motor cars	u	25%	Free
8703.90.90	--- Other	u	25%	Free
87.04	Motor vehicles for the transport of goods.			
8704.10.00	- Dumpers designed for off-highway use	u	2%	Free

	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	-- g.v.w. not exceeding 5 tonnes			
8704.21.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.21.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1500 cc	u	25%	Free
8704.21.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1500 cc but not exceeding 2750 cc	u	25%	Free
8704.21.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2750 cc but not exceeding 4000 cc	u	25%	Free
8704.21.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
8704.21.19	---- Other, CBU	u	25%	Free
8704.21.21	---- Truck and pickup in CKD condition	u	10%	Free
8704.21.29	---- Other In CKD condition	u	25%	Free
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.22.11	---- Refrigeration van in CBU	u	5%	Free
8704.22.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.22.13	---- Insulated road milk tanker in CBU	u	2%	Free
8704.22.19	---- Other, CBU	u	25%	Free
8704.22.21	---- Truck in CKD condition	u	10%	Free
8704.22.23	---- Other CKD condition	u	25%	Free
	-- g.v.w. exceeding 20 tonnes			
8704.23.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.23.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.23.19	---- Other, CBU	u	25%	Free
8704.23.21	---- Truck in CKD condition	u	10%	Free
8704.23.23	---- Other CKD condition	u	25%	Free
	- Other, with spark-ignition internal combustion piston engine			
	-- g.v.w. not exceeding 5 tonnes			
8704.31.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.31.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1500 cc	u	25%	Free
8704.21.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1500 cc but not exceeding 2750 cc	u	25%	Free
8704.21.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2750 cc but not exceeding 4000 cc	u	25%	Free
8704.21.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
8704.31.19	---- Other, CBU	u	25%	Free
8704.31.21	---- Truck in CKD condition	u	10%	Free
8704.31.22	---- Pickup in CKD condition	u	25%	Free
8704.31.23	---- Other In CKD condition	u	25%	Free
	-- g.v.w. exceeding 5 tonnes			
8704.32.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.32.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.32.19	---- Other, CBU	u	25%	Free
8704.32.21	---- Truck in CKD condition	u	10%	Free
8704.32.23	---- Other in CKD condition (excl. truck)	u	25%	Free
	- Other			
8704.90.11	---- CNG operated Refrigeration van & insulated road milk tanker in CBU	u	2%	Free
8704.90.12	---- CNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.14	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.90.16	---- Other, CBU	u	25%	Free
8704.90.21	---- CNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.23	---- Other in CKD condition (excl. truck/pickup)	u	25%	Free
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).			
8705.10.00	- Crane lorries	u	5%	Free

	8705.20.00	- Mobile drilling derricks	u	5%	Free
	8705.30.00	- Fire fighting vehicles	u	5%	Free
	8705.40.00	- Concrete-mixer lorries	u	10%	Free
	8705.90.00	- Other	u	10%	Free
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
	8706.00.10	--- Chassis fitted with engines, for the motor vehicles of headings 87.01	u	5%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.02			
	8706.00.21	---- Double decker	u	5%	Free
	8706.00.22	---- Buses for having seating capacity of 40 or more	u	10%	Free
	8706.00.23	---- Public carrier of having seating capacity of not exceeding 15 including driver	u	25%	Free
	8706.00.24	---- Chassis fitted with engines, for the motor vehicles of headings 87.02 in CKD condition	u	5%	Free
	8706.00.29	---- Other	u	10%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.03			
	8706.00.31	---- For three wheeled vehicles with two stroke engine	u	25%	Free
	8706.00.32	---- For three wheeled vehicles with four stroke engine	u	25%	Free
	8706.00.33	---- For other vehicles of Heading 8703	u	25%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.04			
	8706.00.41	---- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8706.00.42	---- Chassis fitted with engines, for trucks with more than two axles	u	10%	Free
	8706.00.43	---- Chassis fitted with engines, for trucks with more than two axles using CNG	u	10%	Free
	8706.00.44	---- Chassis fitted with engines, for the motor vehicles of headings 87.04 in CKD condition	u	10%	Free
	8706.00.49	---- Other	u	25%	Free
87.07	8706.00.50	--- Chassis fitted with engines, for the motor vehicles of headings 87.05	u	5%	Free
		Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.			
	8707.10.00	- For the vehicles of headings 87.03	u	25%	Free
		- Other			
	8707.90.10	--- Bodies including cabs, for the motor vehicles of headings 87.01	u	5%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.02			
	8707.90.21	---- Double decker	u	5%	Free
	8707.90.22	---- Buses for having seating capacity of 40 or more	u	5%	Free
	8707.90.23	---- Public carrier of having seating capacity not exceeding 15 including driver	u	10%	Free
	8707.90.29	---- Other	u	25%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.04			
	8707.90.41	---- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8707.90.42	---- Bodies including cabs, for trucks with more than two axles	u	5%	Free
	8707.90.49	---- Other	u	25%	Free
	8707.90.50	--- Bodies including cabs, for the motor vehicles of headings 87.05	u	5%	Free
87.08		Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.			
	8708.10.00	- Bumpers and parts thereof	kg	10%	Free
		- Other parts and accessories of bodies (including cabs)			
	8708.21.00	-- Safety seat belts	kg	10%	Free
	8708.29.00	-- Other	kg	10%	Free
	8708.30.00	- Brakes and servo-brakes and parts thereof	kg	10%	Free
	8708.40.00	- Gear boxes and parts thereof	kg	10%	Free
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	10%	Free
	8708.70.00	- Road wheels and parts and accessories thereof	kg	10%	Free
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	kg	10%	Free
		- Other parts and accessories			
	8708.91.00	-- Radiators and parts thereof	kg	10%	Free
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	10%	Free
	8708.93.00	-- Clutches and parts thereof	kg	10%	Free
	8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	10%	Free

	8708.95.00	-- Safety airbags with inflater system; parts thereof	u	10%	Free
	8708.99.00	-- Other	kg	10%	Free
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
		- Vehicles			
	8709.11.00	-- Electrical	u	5%	Free
	8709.19.00	-- Other	u	5%	Free
	8709.90.00	- Parts	kg	10%	Free
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	5%	Free
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.			
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
	8711.10.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.10.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.10.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.10.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other			
	8711.10.91	---- Four-stroke engine in CBU	u	25%	Free
	8711.10.92	---- Four-stroke engine in CKD	u	25%	Free
	8711.10.99	---- Two-stroke engine in CBU/CKD	u	25%	Free
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8711.20.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.20.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.20.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.20.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other			
	8711.20.91	---- Four-stroke engine in CBU	u	25%	Free
	8711.20.92	---- Four-stroke engine in CKD	u	25%	Free
	8711.20.99	---- Two-stroke engine in CBU/CKD	u	25%	Free
	8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	u	25%	Free
	8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	u	25%	Free
	8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	25%	Free
		- Other			
	8711.90.10	--- Electric battery operated two-wheeler	u	10%	Free
	8711.90.90	--- Other	u	25%	Free
87.12	8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	u	25%	Free
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.10.00	- Not mechanically propelled	u	0%	Free
	8713.90.00	- Other	u	0%	Free
87.14		Parts and accessories of vehicles of headings. 87.11 to 87.13.			
		- Of motorcycles (including mopeds)			
	8714.10.10	--- Saddles	kg	25%	Free
	8714.10.20	--- Fuel tank	kg	25%	Free
	8714.10.90	--- Other	kg	25%	Free
	8714.20.00	- Of carriages for disabled persons	kg	25%	Free
		- Other			
	8714.91.00	-- Frames and forks, and parts thereof	kg	25%	Free
		-- Wheel rims and spokes			
	8714.92.10	--- Of bicycles and other cycles, not motorised	kg	25%	Free
	8714.92.90	--- Other	kg	25%	Free
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			
	8714.93.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.93.90	--- Other	kg	25%	Free

	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof			
8714.94.10	--- Of bicycles and other, not motorised	kg	10%	Free
8714.94.90	--- Other	kg	25%	Free
	-- Saddles			
8714.95.10	--- Of bicycles and other, not motorised	u	10%	Free
8714.95.90	--- Other	u	25%	Free
	-- Pedals and crank-gear, and parts thereof			
8714.96.10	--- Of bicycles and other, not motorised	kg	10%	Free
8714.96.90	--- Other	kg	25%	Free
8714.99.00	-- Other	kg	25%	Free
87.15	8715.00.00	kg	25%	Free
87.16	Baby carriages and parts thereof.			
	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	25%	Free
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	2%	Free
	- Other trailers and semi-trailers for the transport of goods			
8716.31.00	-- Tanker trailers and tanker semi-trailers	u	2%	Free
8716.39.00	-- Other	u	2%	Free
8716.40.00	- Other trailers and semi-trailers	u	5%	Free
8716.80.00	- Other vehicles	u	2%	Free
8716.90.00	- Parts	kg	5%	Free

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
88.01	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	10%	Free
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		- Helicopters			
	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	u	0%	Free
	8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	0%	Free
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	0%	Free
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	u	0%	Free
88.03		Parts of goods of heading 88.01 or 88.02.			
	8803.10.00	- Propellers and rotors and parts thereof	kg	0%	Free
	8803.20.00	- Under-carriages and parts thereof	kg	0%	Free
	8803.30.00	- Other parts of aeroplanes or helicopters	kg	0%	Free
	8803.90.00	- Other	kg	0%	Free
88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	kg	5%	Free
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	5%	Free
		- Ground flying trainers and parts thereof			
	8805.21.00	-- Air combat simulators and parts thereof	kg	5%	Free
	8805.29.00	-- Other	kg	5%	Free

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds			
	8901.10.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.10.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.10.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.10.90	--- Other	u	10%	Free
		- Tankers			
	8901.20.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.20.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.20.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.20.90	--- Other	u	10%	Free
		- Refrigerated vessels, other than those of sub-heading No. 8901.20			
	8901.30.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.30.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.30.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.30.90	--- Other	u	10%	Free
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :			
	8901.90.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.90.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.90.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.90.90	--- Other	u	10%	Free
89.02	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u	2%	Free
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
	8903.10.00	- Inflatable	u	25%	Free
		- Other :			
	8903.91.00	-- Sailboat, with or without auxiliary motor	u	25%	Free
	8903.92.00	-- Motorboats, other than outboard motorboats	u	25%	Free
	8903.99.00	-- Other	u	25%	Free

89.04	8904.00.00	Tugs and pusher craft.	u	10%	Free
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
	8905.10.00	- Dredgers	u	2%	Free
	8905.20.00	- Floating or submersible drilling or production platforms	u	10%	Free
	8905.90.00	- Other	u	10%	Free
89.06		Other vessels, including warships and lifeboats other than rowing boats.	u		
	8906.10.00	- Warships	u	5%	Free
	8906.90.00	- Other	u	10%	Free
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).			
	8907.10.00	- Inflatable rafts	u	10%	Free
	8907.90.00	- Other	u	10%	Free
89.08	8908.00.00	Vessels and other floating structures for breaking up.	u	BDT 1,500.00 per LDT	Free

Section XVIII**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF****Chapter 90****Optical, photographic,
cinematographic, measuring, checking,
precision, medical or surgical instruments
and apparatus; parts and accessories thereof****Notes.**

1.- This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of headings 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection of drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86 ;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (i) Searchlights or spotlights of heading 94.05;
- (j) Articles of Chapter 95;
- (k) Capacity measures, which are to be classified according to their constituent material; or

- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than headings 84.87, 87.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of headings 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities ; or
 - Supporting or holding parts or the body following an illness operation or injury
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs designed to fit either foot equally
- 7.- Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses(including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
		- Optical fibres, optical fibre bundles and cables			
	9001.10.10	--- Color optical fibres imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	9001.10.90	--- Other	kg	10%	Free
	9001.20.00	- Sheets and plates of polarising material	kg	10%	Free
	9001.30.00	- Contact lenses	u	10%	Free
	9001.40.00	- Spectacle lenses of glass	u	10%	Free
	9001.50.00	- Spectacle lenses of other materials	u	5%	Free

		- Other :			
	9001.90.10	--- Blanks and demos of plastic	kg	5%	Free
	9001.90.90	--- Other	kg	10%	Free
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such element of glass not optically worked.			
		- Objective lenses :			
	9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	kg	10%	Free
	9002.19.00	-- Other	kg	10%	Free
	9002.20.00	- Filters	kg	10%	Free
	9002.90.00	- Other	kg	10%	Free
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		- Frames and mountings:			
	9003.11.00	-- Of plastics	u	25%	Free
	9003.19.00	-- Of other materials	u	25%	Free
	9003.90.00	- Parts	kg	5%	Free
90.04		Spectacles, goggles and the like, corrective protective or other			
	9004.10.00	- Sunglasses.	u	25%	Free
	9004.90.00	- Other	u	25%	Free
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
	9005.10.00	- Binoculars	u	5%	Free
	9005.80.00	- Other instruments	u	5%	Free
	9005.90.00	- Parts and accessories (including mountings)	kg	5%	Free
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39			
	9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	u	10%	Free
	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	Free
	9006.40.00	- Instant print cameras	u	10%	Free
		- Other cameras :			
	9006.51.00	-- With a through-the-lens view-finder [single lens reflex (SLR)], for roll film of a width not exceeding 35 mm	u	10%	Free
	9006.52.00	-- Other, for roll film of a width less than 35 mm	u	10%	Free
	9006.53.00	-- Other, for roll film of a width of 35 mm	u	10%	Free
	9006.59.00	-- Other	u	10%	Free
		- Photographic flashlight apparatus and flashbulbs:			
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	Free
	9006.69.00	-- Other	u	10%	Free
		- Parts and accessories :			
	9006.91.00	-- For cameras	kg	10%	Free
	9006.99.00	-- Other	kg	10%	Free
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
		- Cameras :			
	9007.10.10	--- For film of less than 16 mm width or for double-8 mm film:	u	10%	Free
	9007.10.90	--- Other	u	2%	Free
		- Projectors :			
	9007.20.10	--- of film less than 16mm	u	10%	Free
	9007.20.90	--- Others	u	2%	Free
		- Parts and accessories :			
	9007.91.00	-- For cameras	kg	10%	Free
	9007.92.00	-- For projectors	kg	10%	Free
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.50.00	- Projectors, enlargers and reducers	u	2%	Free
	9008.90.00	- Parts and accessories	kg	2%	Free
[90.09]					

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	2%	Free	
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	2%	Free	
9010.60.00	- Projection screens	u	2%	Free	
9010.90.00	- Parts and accessories	kg	2%	Free	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
9011.10.00	- Stereoscopic microscopes	u	2%	Free	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	2%	Free	
9011.80.00	- Other microscopes	u	2%	Free	
9011.90.00	- Parts and accessories	kg	2%	Free	
90.12	Microscopes other than optical microscopes; diffraction apparatus.				
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	2%	Free	
9012.90.00	- Parts and accessories	kg	2%	Free	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
9013.10.00	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	5%	Free	
9013.20.00	- Lasers, other than laser diodes	u	5%	Free	
9013.80.00	- Other devices, appliances and instruments	u	5%	Free	
9013.90.00	- Parts and accessories	kg	5%	Free	
90.14	Direction finding compasses; other navigational instruments and appliances.				
9014.10.00	- Direction finding compasses	u	2%	Free	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	2%	Free	
9014.80.00	- Other instruments and appliances	u	2%	Free	
9014.90.00	- Parts and accessories	kg	2%	Free	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses.				
9015.10.00	- Rangefinders	u	2%	Free	
9015.20.00	- Theodolites and tachymeters (tacheometers)	u	2%	Free	
9015.30.00	- Levels	u	2%	Free	
9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	2%	Free	
9015.80.00	- Other instruments and appliances	u	2%	Free	
9015.90.00	- Parts and accessories	u	2%	Free	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	5%	Free	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.				
9017.10.00	- Drafting tables and machines, whether or not automatic	u	10%	Free	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments:	u	10%	Free	
9017.30.00	- Micrometers, callipers and gauges	u	10%	Free	
	- Other instruments				
9017.80.10	--- Plotter	u	10%	Free	
9017.80.90	--- Other instruments	u	10%	Free	
9017.90.00	- Parts and accessories	kg	10%	Free	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.				

	- Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters)			
9018.11.00	-- Electro-cardiographs	u	2%	Free
9018.12.00	-- Ultrasonic scanning apparatus	u	2%	Free
9018.13.00	-- Magnetic resonance imaging apparatus	u	2%	Free
9018.14.00	-- Scintigraphic apparatus	u	2%	Free
9018.19.00	-- Other	u	2%	Free
9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	2%	Free
	- Syringes, needles, catheters, cannulae and the like			
	-- Syringes, with or without needles			
9018.31.10	--- Prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	u	10%	Free
9018.31.20	--- Portable infusion pump (syringe driver)	u	0%	Free
9018.31.90	--- Other syringes	u	10%	Free
9018.32.00	-- Tubular metal needles and needles for sutures	kg	5%	Free
	-- Other			
	--- Infusion set with or without IV fluid bag			
9018.39.11	---- Without IV fluid bag	u	25%	Free
9018.39.19	---- Other	u	5%	Free
9018.39.20	--- Insulin pen/Insulin cartridge	u	0%	Free
9018.39.90	--- Other	kg	5%	Free
	- Other instruments and appliances, used in dental sciences:			
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	2%	Free
9018.49.00	-- Other	u	2%	Free
9018.50.00	- Other ophthalmic instruments and appliances	kg	2%	Free
	- Other instruments and appliances:			
9018.90.10	--- Biology boxes; Suction Machine	u	5%	Free
9018.90.20	--- Kidney dialysis machine/Baby incubator	u	0%	Free
9018.90.30	--- Angiographic Catheter wire, Guidy Catheter wire, Sheath, Balloons, Stents,	u	0%	Free
9018.90.90	--- Other	u	5%	Free
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
9019.10.10	--- Mechano-therapy appliances	u	2%	Free
9019.10.20	--- Massage apparatus	u	5%	Free
9019.10.90	--- Other	u	2%	Free
	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:			
9019.20.10	--- Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units	u	0%	Free
9019.20.90	--- Other	u	2%	Free
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	2%	Free
90.21	Orthopaedic appliances' including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
	- Orthopaedic or fracture appliances	kg	5%	Free
	- Artificial teeth and dental fittings:			
9021.21.00	-- Artificial teeth	kg	5%	Free
9021.29.00	-- Other	kg	0%	Free
	- Other artificial parts of the body:			
9021.31.00	-- Artificial joints	kg	0%	Free
9021.39.00	-- Other	kg	0%	Free
9021.40.00	- Hearing aids, excluding parts and accessories	u	0%	Free
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	0%	Free
	- Other			
9021.90.10	--- Heart valve	kg	0%	Free
9021.90.90	--- Other	kg	2%	Free

90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.12.00	-- Computed tomography apparatus	u	2%	Free
9022.13.00	-- Other, for dental uses	u	2%	Free
9022.14.00	-- Other, for medical, surgical or veterinary uses	u	2%	Free
9022.19.00	-- For other uses	u	2%	Free
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21.00	-- For medical, surgical, dental or veterinary uses	u	2%	Free
9022.29.00	-- For other uses	u	2%	Free
9022.30.00	- X-ray tubes	u	2%	Free
9022.90.00	- Other, including parts and accessories	kg	2%	Free
90.23	9023.00.00 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	5%	Free
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10.00	- Machines and appliances for testing metals	u	2%	Free
9024.80.00	- Other machines and appliances	u	2%	Free
9024.90.00	- Parts and accessories	kg	2%	Free
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments:			
9025.11.00	-- Liquid-filled, for direct reading	u	5%	Free
9025.19.00	-- Other	u	5%	Free
9025.80.00	- Other instruments	u	5%	Free
9025.90.00	- Parts and accessories	kg	2%	Free
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10.00	- For measuring or checking the flow or level of liquids	u	2%	Free
9026.20.00	- For measuring or checking pressure	u	2%	Free
9026.80.00	- Other instruments or apparatus	u	2%	Free
9026.90.00	- Parts and accessories	kg	2%	Free
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); microtomes.			
9027.10.00	- Gas or smoke analysis apparatus	u	2%	Free
9027.20.00	- Chromatographs and electrophoresis instruments	u	2%	Free
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	2%	Free
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	2%	Free
9027.80.00	- Other instruments and apparatus	u	2%	Free
9027.90.00	- Microtomes; parts and accessories	kg	2%	Free
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10.00	- Gas meters	u	2%	Free
9028.20.00	- Liquid meters	u	2%	Free
	- Electricity meters :			
9028.30.10	--- Kilowatt-hour meter	u	25%	Free

	9028.30.20	--- Pre-payment KWH meter; programmable multifunction KWH meter; programmable multitarriff KWH meter	u	10%	Free
	9028.30.90	--- Other	u	2%	Free
		- Parts and accessories			
	9028.90.10	--- Of kilowatt-hour meter	kg	10%	Free
	9028.90.90	--- Other	kg	2%	Free
90.29		Revolution counters, production counters, taximeters, mileometer, pedometers and the like; speed indicators and tachometers other than those of heading 90.14 or 90.15; stroboscopes.			
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.10	--- Fare meters for exclusive use in taxicabs or auto rickshaws	u	10%	Free
	9029.10.90	--- Other	u	2%	Free
		- Speed indicators and tachometers; stroboscopes			
	9029.20.10	--- Meter assembly imported by VAT registered motorcycle manufacturing industries	u	5%	Free
	9029.20.90	--- Other	u	10%	Free
	9029.90.00	--- Other	kg	10%	Free
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiation	u	2%	Free
	9030.20.00	- Oscilloscopes and Oscillographs	u	2%	Free
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :			
	9030.31.00	-- Multimeters without a recording device	u	2%	Free
	9030.32.00	-- Multimeters with a recording device	u	2%	Free
	9030.33.00	-- Other, without a recording device	u	2%	Free
	9030.39.00	-- Other, with a recording device	u	2%	Free
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunication (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	2%	Free
		- Other instruments and apparatus :			
	9030.82.00	-- For measuring or checking semiconductor wafers or devices	u	2%	Free
	9030.84.00	-- Other, with a recording device	u	2%	Free
	9030.89.00	-- Other	u	2%	Free
	9030.90.00	- Parts and accessories	kg	2%	Free
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.			
	9031.10.00	- Machines for balancing mechanical parts :	u	2%	Free
	9031.20.00	- Test benches	u	2%	Free
		- Other optical instruments and appliances :			
	9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	2%	Free
	9031.49.00	-- Other	u	2%	Free
	9031.80.00	- Other instruments, appliances and machines	u	2%	Free
	9031.90.00	- Parts and accessories	kg	2%	Free
90.32		Automatic regulating or controlling instruments and apparatus.			
	9032.10.00	- Thermostats	u	2%	Free
	9032.20.00	- Manostats	u	2%	Free
		- Other instruments and apparatus :			
	9032.81.00	-- Hydraulic or pneumatic	u	2%	Free
	9032.89.00	-- Other	u	2%	Free
	9032.90.00	- Parts and accessories	kg	2%	Free
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	10%	Free

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17 as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14).
Clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility :			
		-- With mechanical display only			
	9101.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.11.90	--- Other	u	10%	Free
		-- Other :			
	9101.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
		-- With automatic winding :			

	9101.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.21.90	--- Other	u	10%	Free
		-- Other :			
	9101.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated			
	9101.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.91.90	--- Other	u	10%	Free
		-- Other :			
	9101.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.99.90	--- Other	u	10%	Free
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
		-- With mechanical display only			
	9102.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.11.90	--- Other	u	10%	Free
	9102.12.00	-- With opto-electronic display only :	u	10%	Free
		-- Other :			
	9102.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
		-- With automatic winding:			
	9102.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.21.90	--- Other	u	10%	Free
		-- Other :			
	9102.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated			
	9102.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.91.90	--- Other	u	10%	Free
		-- Other :			
	9102.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.99.90	--- Other	u	10%	Free
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
	9103.10.00	- Electrically operated	u	25%	Free
	9103.90.00	- Other	u	25%	Free
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.			
	9104.00.10	--- For aircraft or helicopters	u	5%	Free
	9104.00.90	--- Other	u	25%	Free
91.05		Other clocks.			
		- Alarm clocks :			
	9105.11.00	-- Electrically operated	u	25%	Free
	9105.19.00	-- Other	u	25%	Free
		- Wall clocks :			
	9105.21.00	-- Electrically operated	u	25%	Free
	9105.29.00	--Other	u	25%	Free
		- Other :			
	9105.91.00	-- Electrically operated	u	25%	Free
	9105.99.00	-- Other	u	25%	Free
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
	9106.10.00	- Time-registers; time-recorders	u	2%	Free
	9106.90.00	- Other	u	10%	Free
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	u	10%	Free
91.08		Watch movements, complete and assembled.			
		- Electrically operated :			

	9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	10%	Free
	9108.12.00	-- With opto-electronic display only	u	10%	Free
	9108.19.00	-- Other	u	10%	Free
	9108.20.00	- With automatic winding	u	10%	Free
	9108.90.00	- Other	u	10%	Free
91.09		Clock movements, complete and assembled.			
	9109.10.00	- Electrically operated	u	10%	Free
	9109.90.00	- Other	u	10%	Free
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		- Of watches :			
	9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	10%	Free
	9110.12.00	-- Incomplete movements, assembled	kg	10%	Free
	9110.19.00	-- Rough movements	kg	10%	Free
	9110.90.00	- Other	kg	10%	Free
91.11		Watch cases and parts thereof.			
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	10%	Free
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	10%	Free
	9111.80.00	- Other cases	u	10%	Free
	9111.90.00	- Parts	kg	10%	Free
91.12		Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.			
	9112.20.00	- Cases	u	10%	Free
	9112.90.00	- Parts	kg	10%	Free
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.			
	9113.10.00	- Of precious metal or of metal clad with precious metal	kg	10%	Free
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	10%	Free
	9113.90.00	- Other	kg	10%	Free
91.14		Other clock or watch parts.			
	9114.10.00	- Springs, including hair-springs	kg	10%	Free
	9114.30.00	- Dials	kg	10%	Free
	9114.40.00	- Plates and bridges	kg	10%	Free
	9114.90.00	- Other	kg	10%	Free

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods or plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments			
	9201.10.00	- Upright pianos	u	25%	Free
	9201.20.00	- Grand pianos	u	25%	Free
	9201.90.00	- Other	u	25%	Free
92.02		Other string musical instruments (for example, guitars, violins, harps).			
	9202.10.00	- Played with a bow	u	25%	Free
	9202.90.00	- Other	u	25%	Free
[92.03] [92.04] 92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
	9205.10.00	- Brass-wind instruments	u	25%	Free
	9205.90.00	- Other	u	25%	Free
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	25%	Free
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			
	9207.10.00	- Keyboard instruments, other than accordions	u	25%	Free
	9207.90.00	- Other	u	25%	Free

92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, cal horns and other mouth-blown sound signalling instruments.			
	9208.10.00 - Musical boxes	u	25%	Free
	9208.90.00 - Other	u	25%	Free
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30.00 - Musical instrument strings	kg	25%	Free
	- Other :			
	9209.91.00 -- Parts and accessories for pianos	kg	25%	Free
	9209.92.00 -- Parts and accessories for the musical instruments of heading 92.02	kg	25%	Free
	9209.94.00 -- Parts and accessories for the musical instruments of heading 92.07	kg	25%	Free
	9209.99.00 -- Other	kg	25%	Free

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover:
- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares)
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrow, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars) :	u	5%	Free
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Free
	9301.90.00	- Other	u	5%	Free
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04.			
	9302.00.10	--- Arms forming part of the regular uniform of Bangladesh Armies, Navy, Air forces and foreign Armies imported against clearance from their respective Headquarters	u	5%	Free
	9302.00.90	--- Other	u	25%	Free
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt human killers, line-throwing guns).			
		- Muzzle-loading firearms :			
	9303.10.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.10.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles :			
	9303.20.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.20.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting rifles :			
	9303.30.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.30.20	--- Match Weapons for sports shooting imported by shooting federation	u	10%	Free

	9303.30.90	--- Other	u	25%	Free
		- Other :			
	9303.90.10	--- Firearms imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.90.90	--- Other	u	25%	Free
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			
	9304.00.10	--- Match Weapons used for sports shooting imported by shooting federation	u	10%	Free
	9304.00.90	--- Other	u	25%	Free
93.05		Parts and accessories of articles of heading 93.01 to 93.04.			
	9305.10.00	- Of revolvers or pistols	kg	25%	Free
	9305.20.00	- Of shotguns or rifles of heading 93.03	kg	25%	Free
		- Other :			
	9305.91.00	-- Of military weapons of heading 93.01	kg	25%	Free
	9305.99.00	-- Other	kg	25%	Free
93.06		Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
		- Shotgun cartridges and parts thereof; air gun pellets:			
	9306.21.00	-- Cartridges	kg	25%	Free
		-- Other :			
	9306.29.10	--- Ammunition for sports shooting imported by shooting federation	kg	10%	Free
	9306.29.90	--- Other	kg	25%	Free
	9306.30.00	- Other cartridges and parts thereof;	kg	25%	Free
	9306.90.00	- Other	kg	25%	Free
93.07		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.			
	9307.00.10	--- Swords for presentation as Navy, Army, Air Force or police prizes and side arms forming part of the regular equipment of commissioned officers	kg	5%	Free
	9307.00.90	--- Other	kg	25%	Free

Section XX**MISCELLANEOUS MANUFACTURED ARTICLES****Chapter 94****Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings****Notes.**

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors) of heading 70.09];
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; Furniture specially designed for sewing machines(heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings. 85.19 or 85.21 (heading 85.22) or of headings. 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05)

2. The articles (other than parts) referred to in headings. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (B) Goods described in heading 94.04, presented separately, are not to be classified in headings 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00	- Seats of a kind used for aircraft - Seats of a kind used for motor vehicles	u	25%	Free
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
	9401.30.00	- Swivel seats with variable height adjustment	u	25%	Free
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials :	u	25%	Free
	9401.51.00	-- Of bamboo or rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
	9401.61.00	- Other seats, with wooden frames: -- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
	9401.71.00	- Other seats, with metal frames: -- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
	9401.90.00	- Parts	kg	25%	Free
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
	9402.10.00	- Dentists', Barbers' or similar chairs and parts thereof - Other :	kg	10%	Free
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
94.03		Other furniture and parts thereof.			
	9403.10.00	- Metal furniture of a kind used in offices - Other metal furniture	kg	25%	Free
	9403.20.10	--- Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	10%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom	u	25%	Free
	9403.60.00	- Other wooden furniture	u	25%	Free
	9403.70.00	- Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials:	kg	25%	Free
	9403.81.00	-- Of bamboo or rattan	kg	25%	Free
	9403.89.00	-- Other	kg	25%	Free
	9403.90.00	- Parts	kg	25%	Free
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			

9404.10.00	- Mattress supports	u	25%	Free
	- Mattresses:			
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
9404.29.00	-- Of other materials	u	25%	Free
9404.30.00	- Sleeping bags	u	25%	Free
9404.90.00	- Other	kg	25%	Free
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares :	u	25%	Free
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	u	25%	Free
9405.30.00	- Lighting sets of a kind used for Christmas trees	u	25%	Free
	- Other electric lamps and lighting fittings:			
9405.40.10	--- Shadowless operation lamps	u	5%	Free
9405.40.20	--- Energy saving light with blast and fittings	u	25%	Free
9405.40.30	--- Solar energy operated lamps with or without fittings and fixtures	u	5%	Free
9405.40.40	--- LED tube light or LED bulb with or without fittings and fixtures	u	5%	Free
9405.40.90	--- Other	u	25%	Free
	- Non-electrical lamps and lighting fittings :			
9405.50.10	--- Hurricane lamps of base metal	u	25%	Free
9405.50.90	--- Other	u	25%	Free
9405.60.00	- Illuminated signs, illuminated name-plates and the like	u	25%	Free
	- Parts :			
9405.91.00	-- Of glass	kg	25%	Free
9405.92.00	-- Of plastics	kg	25%	Free
	-- Other			
9405.99.10	--- LED lamp parts imported by VAT registered LED lamp manufacturing industry	kg	0%	Free
9405.99.90	--- Other	kg	25%	Free
94.06	Prefabricated buildings.			
9406.00.10	--- Sandwich panel with or without cold room facility imported by agro-processing or pharmaceuticals industry	kg	2%	Free
9406.00.90	--- Other	kg	25%	Free

Chapter 95**Toys, games and sports requisites;
parts and accessories thereof****Notes.**

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of headings 42.02, 43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);

- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

- 1.- Subheading 9504.50 covers:
- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
[95.01]					
[95.02]					
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
	9503.00.10	--- Puzzles	u	25%	Free
	9503.00.90	--- Other	u	25%	Free
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
	9504.20.00	- Articles and accessories for billiards of all kinds	kg	25%	Free
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	u	25%	Free
	9504.40.00	- Playing cards	u	25%	Free

	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	u	25%	Free
95.05	9504.90.00	- Other Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	u	25%	Free
	9505.10.00	- Articles for Christmas festivities	kg	25%	Free
95.06	9505.90.00	- Other Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	kg	25%	Free
		- Snow-skis and other snow-ski equipment:			
	9506.11.00	-- Skis	2u	10%	Free
	9506.12.00	-- Skis-fastenings (ski-bindings)	kg	10%	Free
	9506.19.00	-- Other	kg	10%	Free
		- Water-skis, surf-boards, sailboards and other water sport equipment:			
	9506.21.00	-- Sailboards	u	10%	Free
	9506.29.00	-- Other	u	10%	Free
		- Golf clubs and other golf equipment:			
	9506.31.00	-- Clubs, complete	u	10%	Free
	9506.32.00	-- Balls	u	10%	Free
	9506.39.00	-- Other	kg	10%	Free
	9506.40.00	- Articles and equipment for table-tennis:	kg	10%	Free
		- Tennis, badminton or similar rackets, whether or not strung :			
	9506.51.00	-- Lawn-tennis rackets, whether or not strung	u	10%	Free
	9506.59.00	-- Other	u	10%	Free
		- Balls, other than golf balls and table-tennis balls:			
	9506.61.00	-- Lawn-tennis balls	u	10%	Free
	9506.62.00	-- Inflatable	u	10%	Free
	9506.69.00	-- Other	u	10%	Free
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u	10%	Free
		- Other :			
	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%	Free
95.07	9506.99.00	-- Other Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds"(other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	u	10%	Free
	9507.10.00	- Fishing rods	u	25%	Free
	9507.20.00	- Fish-hooks, whether or not snelled	kg	25%	Free
	9507.30.00	- Fishing reels	u	25%	Free
95.08	9507.90.00	- Other Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	u	25%	Free
	9508.10.00	- Travelling circuses and travelling menageries	kg	25%	Free
	9508.90.00	- Other	kg	25%	Free

Chapter 96**Miscellaneous manufactured articles****Notes.**

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 [for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18)];
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02, the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.10.00	- Worked ivory and articles of ivory	kg	25%	Free
	9601.90.00	- Other	kg	25%	Free
96.02		Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.			
	9602.00.10	--- Gelatin capsules (empty)	kg	25%	Free
	9602.00.20	--- Other	kg	25%	Free
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	u	25%	Free
	9603.21.00	-- Tooth brushes, including dental plate brushes	u	25%	Free
	9603.29.00	-- Other	u	25%	Free
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	25%	Free
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	u	25%	Free
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	u	25%	Free
	9603.90.00	- Other	u	25%	Free
96.04		Hand sieves and hand riddles			
	9604.00.10	--- Hand sieves for use in laboratories	u	10%	Free
	9604.00.90	--- Other	u	25%	Free
96.05	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	u	25%	Free
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons:	kg	10%	Free
	9606.21.00	-- Of plastics not covered with textile material	kg	10%	Free
	9606.22.00	-- Of a base metal, not covered with textile material	kg	10%	Free
	9606.29.00	-- Other	kg	10%	Free
	9606.30.00	- Button moulds and other parts of buttons; button blanks:	kg	10%	Free
96.07		Slide fasteners and parts thereof.			
	9607.11.00	- Slide fasteners: -- Fitted with chain scoops of base metal	kg	10%	Free
	9607.19.00	-- Other	kg	10%	Free
	9607.20.00	- Parts	kg	10%	Free
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos;			

		propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
	9608.10.00	- Ball point pens	u	25%	Free
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	u	25%	Free
	9608.30.00	- Fountain pens, stylograph pens and other pens	u	25%	Free
	9608.40.00	- Propelling or sliding pencils	u	25%	Free
	9608.50.00	- Sets of articles from two or more of the foregoing sub-headings	u	25%	Free
	9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	25%	Free
		- Other :			
	9608.91.00	-- Pen nibs and nib points	u	25%	Free
		-- Other :			
	9608.99.10	--- Ball points for ball point pen	kg	5%	Free
	9608.99.90	--- Other	kg	25%	Free
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks			
	9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	kg	10%	Free
	9609.20.00	- Pencil leads, black or coloured	kg	10%	Free
		- Other			
	9609.90.10	--- Slate pencil	kg	5%	Free
	9609.90.90	--- Other	kg	25%	Free
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.			
	9610.00.10	--- Unframed slates with writing surface only, thickness not exceeding 5mm	kg	5%	Free
	9610.00.90	--- Other	kg	25%	Free
96.11	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	25%	Free
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
		- Ribbons			
	9612.10.10	--- Computer printer ribbons	u	2%	Free
	9612.10.90	--- Other	u	5%	Free
	9612.20.00	- Ink-pads	u	25%	Free
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10.00	- Pocket lighters, gas fuelled, non-refillable	u	25%	Free
	9613.20.00	- Pocket lighters, gas fuelled, refillable	u	25%	Free
	9613.80.00	- Other lighters	u	25%	Free
	9613.90.00	- Parts	kg	10%	Free
96.14	9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	kg	25%	Free
96.15		Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		- Combs, hair-slides and the like:			
	9615.11.00	-- Of hard rubber or plastics	kg	25%	Free
	9615.19.00	-- Other	kg	25%	Free
	9615.90.00	- Other	kg	25%	Free
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	25%	Free
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	25%	Free
96.17	9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	kg	25%	Free
96.18	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.	u	25%	Free
96.19	9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	kg	25%	Free

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths and the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings. 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works or conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
	9701.10.00	- Paintings, drawings and pastels	u	25%	Free
	9701.90.00	- Other	kg	25%	Free
97.02	9702.00.00	Original engravings, prints and lithographs.	u	25%	Free
97.03	9703.00.00	Original sculptures and statuary, in any material.	u	25%	Free
97.04	9704.00.00	Postage or revenue stamps, stamp-post-marks, first-day covers, postal stationery (stamped paper), and the like, used, or unused, other than those of heading 49.07	kg	25%	Free
97.05	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, alaeotological, ethnographic or numismatic interest.	kg	5%	Free
97.06	9706.00.00	Antiques of an age exceeding one hundred years.	kg	5%	Free

Chapter 98

Miscellaneous National Provisions

Notes.

1. This Chapter has been specially designed to apply only to cases, purposes, conditions for which it has been specifically formulated. In no case will goods be classifiable under this Chapter without meeting the special provisions for which it has been created to meet miscellaneous national requirements.
2. General Rules for Interpretation and Classification do not apply to the items described in this Chapter. Where applicable, the provisions of this Chapter will be overriding.
3. Goods not conforming to and/or satisfying the conditions for classification under this Chapter, shall be classified in accordance with the general rules governing classification.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
98.01	9801.00.00	Goods treated as "baggage" in accordance with Chapter XV of the Act and/or under the provisions of rules framed under section 219 of the Act, read with item 17 of the Third Schedule thereof.	--	Note¹	Note²

Note:: As applicable to individual commodity as specified elsewhere in the schedule

Note:: As in Note 13 above